STANDING ORDERS

OF THE

BOARD OF REVENUE

(LAND REVENUE, SETTLEMENT AND MISCELLANEOUS).

VOLUME I.

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STANDING ORDERS

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Revised up to 31st December 1912.

(Issued under the authority of the Board of Revenue.)

IN TWO VOLUMES.

VOL. I.

MADRAS:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1913.

PREFACE TO THE PRESENT EDITION.

THE present edition is a reprint of the edition of 1907, embodying corrections approved by Government up to the 31st December 1912. Chapter I-A relating to "Maintenance of Land Records" has now been numbered as Chapter II and the succeeding chapters renumbered.

PREFACE TO THE EDITION OF 1907.

The present edition is a reprint of the edition of 1900, embodying corrections approved by Government up to the 30th April 1907. The chapter on "Court of Wards" has been omitted and the appendices have been published separately as Volume II. Correction slips will in future be issued monthly.

PREFACE TO THE EDITION OF 1900.

THE last complete official edition of the Board's Standing Orders was published in 1878 having been compiled by Dr. C. D. Macleane, who was then additional Sub-Secretary to the Board. A subsequent edition, which was entrusted by Government to M.R.Ry. P. Chentsal Rao Avargal, C.I.E., and was brought out at the Lawrence Asylum Press, was commenced in 1887, but, owing to the plan adopted, viz., of issuing each chapter as it became ready, the progress made was very slow, and in 1893, when the first eighteen chapters had been revised and published, work came to a standstill owing to various causes which it is unnecessary to detail here. When work was resumed in 1896, it was found that the earlier chapters of the new edition had already become overloaded with correction slips which had accumulated since 1887, and the task of revising them afresh claimed equal attention with that of re-publishing the remaining chapters of Dr. Macleane's edition. Accordingly, a new edition of the whole of the Standing Orders was, under the orders of Government, commenced in 1896 by Mr. R. C. C. Carr, who was then Secretary to the Board of Revenue in the Land Revenue Department, and carried through to completion by Mr. Lionel Davidson, the present permanent Secretary, with the assistance of M.R.Ry. L. D. Swamikannu Pillai Avargal, Assistant Secretary, and M.R.Ry. S. Krishnama Achariyar Avargal, clerk in charge of this work. The present edition is issued from the Government Press under special arrangements made by Mr. R. Hill, the Superintendent, for the simultaneous issue of all parts of the publication—a task of no small difficulty, considering that some parts of the book have had to be in type and have undergone constant revision during a space of over three years.

2. *Arrangement of the Standing Orders.*—The scheme of arrangement which will be found at page xi, indicates the principles underlying the present arrangement of the Standing Orders; it also shows the correspondence between each chapter of this edition and that bearing on the same subject in the last official edition (Dr. Macleane's or M.R.Ry. P. Chentsal Rao's, as the case may be).

3. *The divisions and sub-divisions of chapters.*—The matter dealt with has been grouped, according to custom, into Standing Orders, and a division of each chapter into parts, sections and sub-sections has also been adopted, wherever the subject lent itself to such an arrangement; the same principle has been followed in sub-dividing the longer Standing Orders.

4. *Sequence of Standing Orders.*—The Table of Contents as well as the Comparative Table of the sequence of Standing Orders shows the correspondence between the orders in the present and those in the last official edition. The re-arrangement of the Standing Orders in the first chapter in particular will, it is hoped, conduce to a better understanding of the general principles of the assessment and disposal of land.

5. *Paragraphs.*—Each paragraph, headed by an Arabic numeral, is furnished with a subject heading in italics, which is repeated in the Table of Contents prefixed to each volume. This table also provides separate headings for sub-divisions of paragraphs which are introduced by small Roman numerals. The Table of Contents has been drawn up in such detail as to afford complete information regarding the subjects dealt with, but for ready reference an Index to the entire compilation has been appended to the * second volume.

6. *Authorities.*—One of the most noticeable features of the present edition is the attempt made for the first time to indicate the precise authority for every separate ruling, whether it forms a Standing Order by itself or is contained in a paragraph, a sub-paragraph, a sentence, a clause, or, as is sometimes the case, in a single word. The indication is carried out by means of small reference letters; this distinction of the authorities, which, in previous editions, were usually crowded together at the end of each Standing Order, will be found of help whenever a Standing Order or a portion of it forms the subject of criticism, revision or reconsideration.

7. *Date up to which corrected.*—This edition has been corrected up to 31st March 1900. In issuing correction slips in future the plan followed for some time past will be continued, *i.e.*, each slip, when it takes up less space than a whole new page, will be so printed that it may be pasted on to the original book at the page and line indicated on the slip and without interfering with the rest of the original page. Provision has been made at the end of the * second volume for a chronological register of correction slips.

8. *Matter omitted.*—The chapters on Stamps, Customs and Abkāri have (under the orders of Government) been omitted from the present edition.

9. *Errors and omissions.*—Suggestions for the amendment of this compilation as well as any indication of errors and omissions therein may be addressed to the Secretary to the Board of Revenue, Land Revenue Department, and will be duly acknowledged by him.

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* This refers to the edition on thick paper which is issued in two volumes; there is also an edition on thin paper which is comprised in one volume, with an index and "correction slip register" at the end.

SCHEME OF ARRANGEMENT.

—			Order according to Dr. Macleane's edition.	Order according to M.R.Ry. P. Chentsal Rao's edition.	Order in the edition of 1900 and in the edition of 1907, Vol. I.	Order in the present edition, Vol. I.	Page in this edition.
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* The chapter relating to the Court of Wards was omitted from the edition of 1907.

LIST OF PREVIOUS EDITIONS OF THE BOARD'S STANDING ORDERS.

Serial number of the editions.	Name of the edition.	Name of the book.	Period covered.	Name of the compiler.	The office held by the compiler.	Date of publication.
1	Mr. Maskell's edition ...	Circular Orders of the Board of Revenue.	From 1820 to 1850 inclusive.	John Maskell, Esq. ...	First Uncovenanted Assistant, Revenue Board Office.	1851.
	Do. do.	Do.	Orders issued during the years 1851, 1852 and 1853.	Do. ...	Do.	1854.
	Do do. ...	Do.	Orders issued during the year 1854.	Do. ...	Do.	1855.
	Do. do. ...	Do.	Orders issued during the year 1855.	Do. ...	Do.	1856.
	Do. do. .	Do.	Orders issued during the year 1856.	Do. ...	Do.	1857.
	Do. do. ...	Do.	Orders issued during the year 1857.	Do. ...	Do.	1858.
	Do. do. ...	Do.	Orders issued during the year 1858.	Do. ...	Do.	1859.
	Do. do.	Do.	Orders issued during the year 1859.	Do. ..	Do.	1860.
2	Mr. Dalyell's edition ...	The Standing Orders of the Board of Revenue.	From 1820 to 1865 ...	R. A. Dalyell, Esq. ...	Sub-Secretary to the Board.	1866.
3	Dr. Macleane's edition..	Do.	Revised up to 31st December 1877.	C. D. Macleane, Esq. ...	Additional Sub-Secretary to the Board.	
4	M.R.Ry. P. Chentsal Rao's edition.	Do.	Of this edition only eighteen chapters were issued between the years 1889 and 1893.	M. R. Ry. P. Chentsal Rao Pantulu Garu, C.I.E.	Retired Superintendent of Stamps and Stationery.	1889—1893.
5	Messrs. Carr and Davidson's edition.	Do.	Revised up to 31st March 1900.	R. C. C. Carr, Esq., I.C.S., L. Davidson, Esq., I.C.S.	Secretaries to the Board of Revenue, Land Revenue Department.	1900.

COMPARATIVE SEQUENCE OF THE STANDING ORDERS IN THE PREVIOUS AND PRESENT EDITIONS.

Number in Dr. Macleane's edition.		Number in M.R.Ry. P. Chentsal Rao's edition.		Number in the edition of 1900 and in the present edition.	
Standing Order.	Paragraph.	Standing Order.	Paragraph.	Standing Order.	Paragraph.
1	..	1	...	1	...
2	...	2	...	2	...
4	...	3	...	Cancelled.	
5	...	4	...	4	...
6	...	5	...	18	...
7	...	6	...	19	...
8	...	7	...	6	...
9	...	8	...	7	...
10	...	9	...	8	...
...	...	9-A	...	*9	...
11	...	10	...	10	...
12	...	11	...	90	...
13	...	12	...	91	...
...	...	12-A	...	24	...
14	...	13	...	15	†2 (vi)
15	...	14	...	Cancelled.	
16	...	15	...	25	...
17	...	16	...	26	...
18	...	17	...	5	...
19	...	18	...	11	...
...	...	18/1	...	16	...
20	..	19	...	30	...
21	...	20	...	31	...
22	...	21	...	201	...
23	...	22	...	12	...
24	...	23	...	13	...
...	...	23-A	...	14	...
25	...	24	...	28	1–7
				{ 27	4
27	...	25	...	28	8
				31 }	13
28	...	26	...	27	1–3
29	...	27	...	18	...
30	...	28	...	‡ 3	...
31	...	29	...	17	...
32	...	30	...	15	...
33	...	31	...	33	...
...	...	31-A	...	34	...
34	...	32	1 (part)	23	...
			2–42	Cancelled.	
35	...	33	...	20	...
36	...	34	...	21	...
37	...	35	...	Cancelled.	
38	...	36	...	Do.	
39	...	37	...	21	...
39-A	...	38	...	22	...
40	...	39	...	24	§12
41	...	40	...	29	...
42	...	41	...	32	...
101	...	100	...	35	...
102	...	101	...	37	...
103	...	102	...	38	...
104	...	103	...	39	...
105	...	104	...	40	...

* Cancelled in the present edition.
‡ S.O. 34-A in the present edition.
† Paragraph 2 (vii) in the present edition.
§ Paragraph 13 in the present edition.

Comparative Sequence of the Standing Orders in the previous and present Editions—*continued.*

Number in Dr. Macleane's edition.		Number in M.R.Ry. P. Chentsal Rao's edition.		Number in the edition of 1900 and in the present edition.	
Standing Order.	Paragraph.	Standing Order.	Paragraph.	Standing Order.	Paragraph.
106	...	105	...	36	...
107	...	106	...	41	...
108	...	107	...	42	...
109	...	108	...	43	...
110	...	109	...	44	...
111	...	110	...	45	...
113	...	111	...	46	...
114	...	112	...	50	...
...	...	112-A	...	51	...
115	...	113	...	48	...
116	...	114	...	47	...
117	...	115	...	49	...
118	...	116	...	52–57	...
...	...	117			...
121	...	118	...	57	2
122	...	119	...	58	...
123	...	120	...	59	...
124	...	121	...	Cancelled.	
125	...	122	...	63	...
126	...	123	...	64	...
127	...	124	...	61	...
128	...	125	.	62	...
129	...	126	...	60	...
130	...	127	...	53	2
131	...	128	...	56	2
				65	(i)
132	...	129	...	66	...
...	...	129-A	...	163	11 (iii) (6)
133	...	130	...	70	...
134	...	131	...	67	...
...	...	132			
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136	...	134	...	68	...
137	...	135	...	71	...
138	...	136	...	72	...
...	...	136-A	...	73	...
139	...	137	...	74	...
140	...	138	...	75	...
141	...	139	...	76	...
142	...	140	...	77	...
175/1	...	141	...	92	...
175/2	...	142	...	94	...
175	...	143	...	93	1–3, 4 (iii) and 5
176	...	144	...	93	4 and 7
176-A	...	145	...	98	...
177	..	146	...	93	4 (part)
				95	3 and 4
178	...	147	...	93	1
179	...	148	...	96	...
180	...	149	...	97	...

Comparative Sequence of the Standing Orders in the previous and present Editions—*continued*.

Number in Dr. Macleane's edition.		Number in M.R.Ry. P. Chentsal Rao's edition.		Number in the edition of 1900 and in the present edition.	
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181	...	150	...	93	3
				95	1 (i) and (ii)
166	...	151	...	193	...
167	...	152	...	194	...
168	...	153	...	195	(ii)
170	...	176	...	158	...
143	...	181	...	79	...
144	...	182	...	80	...
145	...	183	...	81	...
146	...	184	...	84	...
147	...	185	...	85	...
148	...	186	...	86	...
...	...	187	...	87	...
149	...	188	...	82	...
150	...	189	...	83	...
...	...	190	...	88	...
151	...	191	...	89	...
152	...	192	...	99	...
153	...	193	...	100	...
154	...	194	...	101	...
...	...	194-A	...	99 (iii)	...
154-A	...	195	...	102	(ii)
155	...	196	...	208	...
155-A	...	197	...	209	...
156	...	198	...	203	(i)
157	...	199	...	104	...
157-A	...	200	...	105	...
...	...	201	...	106	...
158	...	202	...	102	...
159	...	203	...	103	...
160	...	204	...	107	...
161	...	205	...	108	...
162	...	206	...	109	...
163	...	207	...	110	...
164	...	208	...	111	...
165	...	209	...	112	...
...	...	209-A	...	113	...
192	...	224	1–8 and 10–15	182	* 1–9 and 12–14
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194	...	227	...	186	...
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196	...	229	...	185	1–4 and 7–11
197	...	230	...	185	12
198	...	231	...	181	3
199	...	232	...	185	5
200	...	233	...	184	...
200	...	234	...	184	6
2				185	8
201	...	235	...	185	6
202	...	236	...	188	...
203	...	237	...	189	...
204	...	238	...	187	...

* Paragraphs 1–10 and 14–16 in the present edition.
† Paragraphs 11 and 12 in the present edition.

COMPARATIVE SEQUENCE OF THE STANDING ORDERS IN THE PREVIOUS AND PRESENT EDITIONS—*continued.*

Number in Dr. Macleane's edition.		Number in M.R.Ry. P. Chentsal Rao's edition.		Number in the edition of 1900 and in the present edition.	
Standing Order.	Paragraph.	Standing Order.	Paragraph.	Standing Order.	Paragraph.
205	...	239	...	190	...
206 and 209	...	240	...	191	...
207	...	241	...	Cancelled.	
208	...	242	...	192	...
211	...	...	...	163	...
212	...	...	...	Omitted.	
213	...	...	...	163	6 (part) and note (2)
214	...	...	...	163	4 (i) and (iv)
215	...	...	...	164	1
216	...	...	...	164	6
217	...	...	...	163	9 (iii) and 10 (ii)
218	...	...	...	160	...
				161	...
				162	...
219	...	...	...	169	...
220	...	...	...	170	...
221	...	...	...	169	4 and 6
222	...	...	...	172	1 and 21
223	...	...	...	172	7, 10 and 17
224	...	...	...	172	11
225	...	...	...	172	12
226	...	...	...	173 and 174	2 (ii)
227	...	...	...	174	1 and 2
228	...	...	...	Omitted.	
229	...	...	...	176	3
230	...	...	...	177	...
231	...	...	...	180	...
232	...	...	...	160	4
				169	9
233	...	...	...	115	1 and 2
234	...	...	...	116	1–4
235	...	...	...	118	...
236	...	...	...	Omitted.	
237	...	...	...	Do.	
238	...	...	...	125	1 and 3
239	...	...	...	Omitted.	
240	...	...	...	Do.	
241	...	...	...	Do.	
242	...	...	...	Do.	
243	...	...	...	Do.	
244	...	...	...	126	...
245	...	...	...	119	1–3 and 5
				120	3 and 5
				121	...
				116	4
246	...	...	...	139	...
247	...	...	...	155	7
248	...	...	...	Omitted.	
249	...	...	...	Do.	
250	...	...	...	127	1
251	...	...	...	129	...
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COMPARATIVE SEQUENCE OF THE STANDING ORDERS IN THE PREVIOUS AND PRESENT EDITIONS—*continued.*

Number in Dr. Macleane's edition.		Number in M.R.Ry. P. Chentsal Rao's edition.		Number in the edition of 1900 and in the present edition.	
Standing Order.	Paragraph.	Standing Order.	Paragraph.	Standing Order.	Paragraph.
255	...	...	...	130	...
256	...	...	...	128	...
257	...	...	...	135	2
258	...	...	...	128	6
259	...	...	...	123	1 (part)
260	...	...	...	131	5
261	...	...	...	131	8
262	...	...	...	133	1
263	...	...	...	132	2
264	...	...	...	178	...
265	...	...	...	136	...
266	...	...	...	133	9
267	...	...	...	175	...
268	...	...	...	179	...
269	...	...	...	119	...
270	...	...	...	144	...
271–273	...	...	...	Omitted.	
274	...	...	...	116 123	5 2 and 3
275	...	...	...	114	3
276	...	...	...	Omitted.	
277	...	...	...	196	1–3
278	...	...	...	196	5
279	...	...	...	197	...
280	...	...	...	207	...
281	...	...	...	Omitted.	
282	...	...	...	202	* Section (i)
283	...	...	...	Omitted.	
284	...	...	...	205	1
285	...	...	...	197	12
286	...	...	...	206	...
287	...	...	...	202	† Section (ii)
288	...	...	...	198	...
289	...	...	...	199	...
290	...	...	...	204	...

* Paragraphs 1—4 in the present edition.

† Cancelled in the present edition.

EXPLANATION OF ABBREVIATIONS.

B.P. (when no department is specified)	stands for	...	Board's Proceedings, Land Revenue Department.
Sett.	" "	...	Settlement Department.
Sep. Rev.	" "	...	Separate Revenue Department.
For.	" "	...	Forest Branch.
C.P.	" "	...	Court's Proceedings.
M.	" "	...	Mr. Maskell's edition of the Board's Standing Orders, 1851 to 1860—*vide* p. xii *ante*.
E.M.C.	" "	...	Extract from the Minutes of Consultation.
O.M.	" "	...	Official Memorandum.
Cir. Memo.	" "	...	Circular Memorandum.
G.O. (when no department is specified)	" "	...	Government Order, Revenue Department.
Finl.	" "	...	Financial Department.
Jdl.	" "	...	Judicial Department.
Pub.	" "	...	Public Department.
Milty.	" "	...	Military Department.
I.	" "	...	Public Works Department, Irrigation Branch.
W.	" "	...	Do. General Branch.
Edl.	" "	...	Educational Department.
S.O.	" "	...	Standing Orders of the Board of Revenue.
I.L.R.	" "	...	Indian Law Reports.
Mad.	" "	...	Madras Series.
All.	" "	...	Allahabad Series.
Mis.	" "	...	Proceedings in the Miscellaneous Series.

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STANDING ORDERS

OF THE

BOARD OF REVENUE

(LAND REVENUE, SETTLEMENT AND MISCELLANEOUS).

Chapter I.

ASSESSMENT AND DISPOSAL OF LAND.

PART I.—ASSESSMENT AND SUB-DIVISION OF LAND.

1. Rates of assessment—*Principles of settlement of ryotwari lands.*—The following are the principles laid down for the settlement of assessment on ryotwari lands :—

(1) The assessment shall be on the land, and shall not depend upon the description of produce, or upon the claims of certain classes such as Brahmans, Mahajans, Purakkudis and others to reduced rates.

B.P. d. 31-8-54 ; (M., Vol. II, p. 21 of 1854).
B.P. d. 18-9-58 ; (M., Vol. III, pp. 142-43 of 1858).

(2) The classification of soils is to be as simple as possible, and is to be alike everywhere instead of each village having its own.

B.P. d. 31-8-54 ; (M., Vol. II, pp. 21–22 of 1854).

(3) The assessment is to be fixed so as not to exceed half the net produce after deducting the expenses of cultivation, etc.

B.P. 1006, d. 20-3-84.

(4) [a] No tax is to be imposed for a second crop on dry land, [a] [b] but wet lands which in all ordinary seasons have an unfailing supply of water for two crops are to be registered as double crop, [c] the charge for the second crop being *half* the first crop assessment.[c] Remissions may be given when the supply of water fails.[b] Where the sources of irrigation are uncertain, the charge for second crop is to be calculated on a consideration of the facilities for irrigation possessed by the land concerned. In cases where water is raised by baling, an abatement of half a rupee per acre is allowed.

[a] B.P. d. 31-8-54 ; (M., Vol. II, p. 22 of 1854). [c] E.M.C. 191, d. 15-2-58.
[b] G.O. 880, d. 14-7-74.

(5) The Divisional Officer, or in the course of a resettlement, the Special Settlement Officer, may allow the charge for second crop to be compounded in respect of all irrigated lands of which the supply of water is not ordinarily unfailing. The rates of composition will generally be as follows :—

For wet land irrigated from a second-class irrigation source—one-third.

For wet land irrigated from a third-class irrigation source—one-fourth.

For wet land irrigated from a fourth-class irrigation source—one-fifth.

For wet land irrigated from a fifth-class irrigation source—one-sixth.

Where the irrigation is precarious and the supply is supplemented by wells, the charge for the second crop should be reduced by one-half, except under sources grouped in class 1 or 2 for settlement purposes. If the wells however fall into disrepair, the land should be transferred from compounded double crop to single crop wet. Ryots may be permitted to compound at any time and to any extent even after the settlement.

Note.—The well from which the supplementary supply is received may lie within the wet land or not, but before granting composition at the special rate the Divisional or Settlement Officer must satisfy himself that the well water is actually used to supplement the supply from the irrigation source. It will also be necessary to ascertain by annual inspection that the well is properly maintained and that it is used to supplement the supply from the irrigation source.

B.P. 404, Sett., d. 26–8–10.

(6) As a rule, all lands are classed under the two general heads "wet" and "dry." In some districts, however, another class of lands called "manavari" has been recognised by Government. These are lands upon which wet crops are grown with the aid of rain water impounded on the land or with the water of swamps, small ponds or the like, or in some cases tank-bed lands. Manavari lands are usually assessed at special rates which are intermediate between the dry and the wet rates otherwise applicable.

Note.—Collectors are authorised to sanction with the consent of the pattadar during the term of a settlement transfers of ryotwari lands from "dry" to "wet" and *vice versâ* and from manavari to "dry" or "wet" and *vice versâ*.

B.P. d. 31–8–54; (M., Vol. II, p. 21 of 1854). G.O. 3142, d. 22–9–10.

(7) Lands forming the ayacut of doruvu wells should be treated as dry and charged with water-rate at one-fourth or one-eighth of the difference between the wet and dry rates of assessment according as water is raised by single or double lift. No water-rate will be levied for the irrigation of second crop. These concessions are applicable to all lands in the ayacut of doruvu wells except inams settled as wet irrespective of their present classification as wet or dry or of the nature of the crops grown on them.

Note.—Doruvu wells comprise wells of the following descriptions constructed on the banks of rivers:—

(*a*) Brick or stone wells connected with the river by a tunnel or open channel; and

(*b*) Wells which consists of an excavation on the face of the river bank revetted with stone.

G.O. 3234, d. 4–10–10. B.P. 518, Sett., d. 17–10–10.

2. *Government demand how arrived at.*—In carrying out the settlement with reference to the foregoing principles, the Settlement Department divides the soils into certain classes with reference to their mechanical composition, sub-divides them into sorts or grades with reference to their chemical and physical properties and other circumstances affecting their fertility, and attaches a separate grain value to each grade after numerous examinations of the actual outturn of the staple products in each class and sort of soil. The grain value is then converted into money at the commutation price, based generally on the average of the 20 non-famine years immediately preceding the settlement, for the whole district, with some abatement for traders' profits and for the distance the grain has usually to be carried to the markets, and from the value of the gross produce thus

determined, the cost of cultivation and a certain percentage on account of vicissitudes of season and unprofitable areas is deducted, and one-half of the remainder is the maximum taken as assessment or the Government demand on the land. After this, soils of similar grain values, irrespective of their classification, are bracketed together in orders called *Tarams*, each with its own rate of assessment. These rates are further adjusted with reference to the position of the villages in which the lands are situated and the nature of the sources of irrigation. For this purpose villages are formed into groups, in the case of dry lands, with reference to their proximity to roads and markets, and, in the case of wet lands, with reference to the nature and quality of the water-supply. This accounts for different rates of assessment being imposed on lands of similar soils, but situated in different groups or under different classes of irrigation.

E.M.C. 951, d. 14-8-55.
E.M.C. 372, d. 22-4-57.
G.O. 1594, d. 23-11-59.
G.Os. 975, and 976, d. 13-8-83.
G.O. 1261, d. 9-10-83.
G.O. 120, d. 23-1-84.
G.O. 881, d. 30-7-85.

3. *What the Government demand represents*— [a] The assessment thus fixed represents the commuted value of the Government share of the surface cultivation, but if minerals are discovered and worked in the land a separate assessment will be levied therefor.[a] [b] This rule does not apply to lands sold under the waste land rules subsequent to the issue of G.O. No. 2029, dated 7th October 1879, by which full mineral rights in such lands have been reserved to Government.[b]

[a] B.P. 1006, d. 20-3-84. [b] B.P. 1692, d. 19-5-84.

Note.—For the mining rules, *vide* S.O. No. 25 *infra*.

4. *Period of settlement.*— At each settlement or re-settlement of a district, Government will fix at their discretion the period for which such settlement or re-settlement shall be in force. The Collector shall then notify the period in the District Gazette, and explain to the ryots that the new rates will not be liable to alteration during the currency of the settlement period; but that, on the expiry of the said period, Government reserve to themselves the right to revise the assessment in such manner as may then seem just and proper, either with reference solely to a rise or fall in prices, or with reference also to other considerations such as would require a re-classification of soils or a re-calculation of the grain outturns. It should be further explained that Government will refrain from enhancing the assessment in respect of any additional value which may have been given to land by improvements effected by the ryots, even if carried out by means of money borrowed from Government. [c] A partial exception to this rule will probably be necessary in the districts of Malabar and South Canara where the Government reserve the right to introduce, at the end of the settlement period, such changes in the classification and assessment of 'wet,' 'dry' and 'garden' lands as may then seem proper.[c]

[c] G.O. 479, d. 28-2-07. [c] B.P. 76, Sett., d. 11-3-07.
B.P. 180, Sett., d. 1-7-95.

5. *Alteration of assessment.*— No alteration of the existing paimash or settlement rates can be made, with a view to the correction of any supposed inequality, unless the sanction of the Board has first been obtained. This restriction does not, however, apply to the case of lands held on cowle nor to other reductions of assessment sanctioned under special rules.

B.P. d. 2-9-24 (M., Vol. I, p. 25).

6. *Excessive assessment.*—Cases of relinquishment of lands in consequence of their excessive assessment should be immediately brought to notice by Collectors, as well as any changes that may be deemed necessary with reference to the above general principles.

B.P. d. 31-8-54; (M., Vol. II, p. 24 of 1854).

7. *Proposals for revision of assessment.*—In making proposals for any revision of the existing rates of assessment of any part of their districts, Collectors should be careful to give the loss of actual available assets as well as the gain of future possible assets which their proposals may involve.

B.P. d. 3-10-57; (M., Vol. III, p. 72 of 1857).

2. Assessment of lands found in excess or deficient—*In districts not surveyed and settled.*—Where the area of a field is found on measurement to exceed the registered extent, the excess area should not be assessed unless it amounts to over 10 per cent. of the registered extent, in which case assessment should only be imposed on the excess area over and above 10 per cent. Similarly, in cases of deficiency in area, remission will be granted only in respect of deficiencies in excess of 10 per cent. of the registered extent.

2. *Re-measurement of fields to be discouraged.*—It does not always follow that because a field does not measure its registered extent either an increase or remission of assessment should take place, as the tax was often originally fixed rather with reference to the produce than with reference to the extent of the land. Re-measurement, on behalf either of the Government or of the ryot, should be discouraged as much as possible.

B.P. d. 18-10-52, Note 3; (M., Vol. II, p. 102 of 1852). B.P. 2551, d. 8-12-53.

3. *In districts surveyed and settled.*—The procedure to be followed in the case of discrepancies between the registered area and the actual extent in districts which have been surveyed and settled is described in Standing Order No. 34-B.

G.O. 3196 d. 27-10-11.
B.P. 460 Sett., d. 22-11-11.

3. *Cancelled.*

B.P. 319, Sett., d. 4-9-09

4. Water-rate on dry land—*Extent of operation of rules.*—The rules given below provide for the levy of water-rate in addition to land assessment on lands classed as dry when water is supplied from a Government source of irrigation. Paragraphs 7—12 govern all districts, but paragraphs 2—6 do not necessarily apply to the districts of Madura, Tinnevelly, Malabar and South Canara or to the Nilgiri hills. None of the rules apply to second crops raised on wet land, for which the usual charge, generally half the single crop assessment, will be made.

B.P. 2328, d. 15-11-73.
B.P. 1356, d. 21-9-80.
B.P. 56, Sett., d. 30-1-94.

2. *Standard water-rates.*—Dry land irrigated from a Government source of irrigation will, in lieu of any system previously in force, pay a fixed water-rate on the scale of standard rates shown in Appendix I.* When water is raised by mechanical contrivances, the water-rates will be reduced by one-fourth, [a] provided the land has not also been irrigated by direct flow from a Government source.[a] [b] This rule applies also to irrigation by means of water carried in pots, provided that backyard cultivation so carried on shall be altogether exempt from charge.[b]

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* Vol. II, page 1.

The rates will not apply to—

(1) the delta tracts of the Gōdāvari, Kistna [c] and Guntūr [c] districts;

(2) [d] the lanka and padugai lands in the Gōdāvari and Kistna rivers;

(3) lands in the upland villages of the districts of Gōdāvari, Kistna and Guntūr irrigated by water from the channels connected with the delta systems of the Gōdāvari and Kistna rivers; [d]

(4) [e] lands irrigated under the Divi pumping system in the Kistna district; [e]

(5) [f] the taluks of Kurnool, Dhone, Nandyal, Nandikotkur, Sirvel, Koilkuntla and Pattikonda in the Kurnool district; [f]

(6) lands irrigated by the Kurnool-Cuddapah canal, the Periyār system in Madura, the [c] Ponnalur [c] and [g] Hajipuram [g] tanks in Nellore, and the [h] Rushikulya [h] system in the Ganjām district; and

(7) [i] any tracts in which the Government may from time to time suspend the operation of the general rates in order to introduce the differential water-rates or any other modified system.

The water-rate rules applicable to the special tracts numbered (1) to (6) above are given in Appendix I.* These rules are themselves subject to any changes which may from time to time be ordered under clause (7) above.[i]

B.P. 2328, d. 15-11-73. [b] B.P. 100, Sett., d. 14-3-93.
G.O. 1694, d. 14-8-79. [c] B.P. 6, Sett., d. 6-1-06.
[a] B.P. 420, d. 25-3-80. [d] G.O. 2345, d. 25-8-08.
[e] G.O. 114, d. 16-1-09; B.P. 43, Sett., d. 6-2-09.
[f] G.O. 1305, d. 11-5-08; and B.P. 193, Sett., d. 1-6-08.
[g] B.P. 139, Sett., d. 1-5-08. [h] B.P. 180, Sett., d. 22-5-06.
[i] G.O. 1932, d. 23-6-11.

Note—(1) Where a wet crop is grown so close to a Government source as to raise a reasonable presumption that it obtains water by percolation, a charge under Madras Act VII of 1865, as amended by Act V of 1900, shall be made for such water unless it is shown that the supply from the Government source has not been beneficial to or sufficient for the requirements of the crop.

G.O. 3808, d. 2-12-10. B.P. 3, Sett., d. 7-1-11.

(2) No water-rate shall be leviable on crops classed as dry and irrigated by percolation unless owing to drought or other special circumstances it is manifest that without such irrigation the land must have remained waste or the crop must have perished. In case of doubt whether the crop could have been successfully raised without such irrigation, no charge should be made.

B.P. 217, Sett., d. 22-6-07.

3. *Officers competent to charge water-rate.*—All Tahsildars and Deputy Tahsildars in independent charge and such other Deputy Tahsildars as the Collector may specially empower in this behalf may impose water-rate in all cases which admit of no discretion, *e.g.*, cases in which irrigation has been permitted by competent authority, and may also sanction the prescribed abatement of charge when water is raised by mechanical contrivances, such as picottahs. Divisional Officers should deal with cases of water-rate which fall under section 1 (*b*) of Madras Act VII of 1865, as amended by Madras Act V of 1900.

B.P. 367, Sett., d. 9-10-08.

4. *Irrigation of portion of field.*—When portions of a field are irrigated, the charge will be calculated on the actual extent irrigated. [j] Where,

* Vol. II, pages 2 to 26.

however, the extent of such portion is less than 10 cents, it will be left to the discretion of the [k] Divisional Officer or [k] Jamabandi Officer [j] [l] either to charge on actual area or not to charge at all.[l] [k] The Collector may delegate this discretionary power to such Tahsildars and Deputy Tahsildars in independent charge as he may consider fit to exercise it.[k]

B.P. 2328, d. 15-11 73. [k] B.P. 367 Sett., d. 9-10-08.
[j] G.O. 575, d. 13-8-88. [l] B.P. 100, Sett., d. 14-3-93

5. *Irrigation of more than one crop.*—When a ryot cultivates two or more crops of different kinds liable to different water-rates, the charge must be regulated according to the area under each crop.

6. *Irrigation of unassessed lands.*—When unassessed or poramboke lands are irrigated, they must be charged as assessed lands.

B.P. 3617, d. 14-12-74.

7. *Irrigation of seed-beds.*—No charge for water should be made on seed-beds made on dry lands and watered from a Government source of irrigation.

B.P. 1748, d. 8-7-82. G.O. 434, d, 15-4-85.

8. *Irrigation by picottahs, etc.*—Mechanical contrivances, such as picottahs, &c., may, with the Collector's permission, be erected on the banks or bunds of irrigation works, so long as the stability of the works is not endangered and no private interests are injured; the charge for irrigation so obtained being three-fourths of the water-rate or usual tirvaijasti of the district for the quality of the land concerned.

B.P. 2321, d. 6-4-66.

9 *Two cuttings of a single crop.*—A single crop, though twice cut, should be charged with only one water-rate. For instance, if a ryot raises an indigo crop with the aid of Government water and cuts it once in one year and another time in the following year, he should be charged with water-rate only in one year but not in both the years.

B.P. 797, d. 31-3-86.

10. *Sanction for taking of water.*—No Government water is to be taken under these rules without the express sanction of the head of the village, Revenue Inspector or higher authority, or an officer of the Public Works Department when the works are in charge of that department.

11. *Prohibitory rates.*—Whenever water is irregularly taken from any Government source or work to any land for purposes of irrigation, the Jamabandi Officer (the Collector or Divisional Officer) may impose enhanced water-rates in accordance with such rules as may from time to time be made by Government in this behalf. The present rules are contained in * section L of Appendix I to this Standing Order. It shall also be open to the Collector by order in writing to delegate to any Tahsildar or to any Deputy Tahsildar in independent charge whom he may think fit, the power to impose enhanced water-rate in accordance with these rules in all cases of irregular irrigation within the Tahsildar's or Deputy Tahsildar's charge.

G.O. 1522, d. 5-6-09. B.P. 222, Sett., d. 21-6-09.

12. *Jungle streams.*—Jungle streams which only receive a casual supply may be utilized as hitherto without charge.

B.P. 2328, d. 15-11-73. G.O. 1130, d. 2-10-85,

* Vol. II, page 26.

5. Second Crop—*Rate of assessment*—(i) *Second wet crop on single crop wet lands.*—A second wet crop raised on wet lands classed as single crop is liable to a charge for water, which is ordinarily half the assessment. When, however, there is a fixed water-rate for irrigation, it should be charged.

E.M.C. 191, d. 15-2-58. B.P. 497, Sett., d. 23-11-94.
See also Standing Order No. 4 and Appendix thereto.

(ii) *Third crop.*—No charge is leviable for the irrigation of a third crop.

B.P. 1301, d. 15-5-75.

2. *Dry second crop on wet land.*—When dry crops are raised on wet land with the aid of Government water the full wet assessment should be levied, but if the dry crop so raised happens to be a second crop after the first crop has been cut, the charge should be the same as that prescribed for a similar crop raised on dry land. If, however, the charge calculated at such rates happens to be more than half the assessment of the land, the latter may be charged instead of the former. A dry crop raised on wet land without the aid of Government water after the first crop has been cut is not liable to any charge.

B.P. 298, d. 19-2-81.

3. *Water-rate on portion of field.*—The rules contained in paragraphs 3 and 4 of Standing Order No. 4 regarding the classes of officers competent to charge water-rate apply to second crop on wet lands.

B.P. 367, Sett., d. 9-10-08.

4. *Second crop on single crop wet land assigned to religious institutions.*—[a] Single crop wet lands assigned to religious institutions in lieu of Tasdik allowances, if cultivated with a second crop, will be assessed with second crop assessment,[a] [b] but such assessment should be collected from the tenants who raised the crop and not from the assignees of the first crop assessment.[b]

[a] B.P. 3617, d. 14-12-74. [b] B.P. 1101, d. 24-4-78.

5. *Deduction for baling.*—[c] The deduction on account of baling, whether for the first or second crop raised on wet lands, varies in the several districts. It is either one rupee an acre or one-fourth the water-rate or assessment.[c] [d] The full assessment or charge, whatever it may be, should be shown in the accounts and the deduction granted for baling shown separately under fixed remissions on account of lift.[d]

[c] B.P. 2714, d. 5-10-78.
[c] G.O. 1754, d. 1-11-78.
[c] G.O. 1954, d. 27-9-79.
[d] B.P. 683, d. 29-2-84.
[d] G.O. 577, d. 5-4-64.
[d] B.P. 8, Sett., d. 12-1-00.

5-A. Irrigation after the normal cultivation season—*Single crops.*—The holders of land registered as single crop wet are free to cultivate their single crop in any season of the year. If they postpone cultivation, they run the risk of water not being available in the second crop season and of having to pay the assessment without being able to raise the single wet crop, but they will not incur further fiscal liability for raising their single crop, provided it is not a dufasal crop, in parts of two seasons or in the second crop season.

G.O. 1040, d. 18-10-06. G.O. 1983 d. 21-7-08.

2. *Dufasal crop on single crop wet land*—(i) *Classes of dufasal crops.*—Dufasal crops or crops the cultivation of which lasts during two seasons may be divided into two classes: the first will consist of sugarcane, betel, plantains, turmeric and elephant-yam and the second, of all other wet crops which under local practice ordinarily require water for a period equal to two ordinary wet crops, that is, for more than six months.

(ii) *Charge for dufasal crops.*—Dufasal crops, when raised on single crop wet land, should be charged, over and above the settlement assessment for a single wet crop, with a fasaljasti of one-half of that assessment.

Note.—Cocoanut and other tope plantations on single crop wet land will be charged fasaljasti as dufasal crops if they take water for a number of months in the year sufficient for raising two rice crops, *i.e.*, for more than six months.

G.O. 1459, d. 23–5–08. G.O. 1983, d. 21–7–08.
B.P. 304, Sett., d. 10–8–08.

6. Private wells—*Tax on lands irrigated from private wells.*—The ryots should receive the most distinct assurance that the tax on lands cultivated by means of wells constructed by them at their own cost will never be enhanced, except on a general revision of the district rates; and that in any such revision, any modification in the assessment of lands so improved will be effected irrespective of the increased value conferred upon them by the wells constructed in them.

2. *Record of construction of wells.*—When wells are about to be sunk, notice need not be given to the Collector. [a] It will suffice if the karnam records the fact of the construction of a well in the permanent register A and in the remarks column of the village adangal account.[a]

B.P. 25–11–52; (M., Vol. II, pp. 110–19 of 1852).
[a] B.P. 64, d. 5–3–08.

3. *Wells near Government irrigation works.*—Government have abolished all restrictions on the sinking of wells in the proximity of Government irrigation works provided only that they are sunk in land which belongs to the person sinking the well.

4. *Irrigation of dry land from private wells.*—No water-rate will be charged on dry lands irrigated solely from private wells situated on land which is private property, or constructed prior to 20th August 1884, within whatever distance the wells may be from a public irrigation source.

B.P. 3108, d. 4–9–84. B.P. 423, d. 11–5–88.
B.P. 1270, d. 27–4–85.

5. *Irrigation of wet land from private wells.*—In wet land only the dry assessment will be charged in cases where the crops are irrigated solely with the aid of private wells and the supply in the tank is so insufficient that, had there been no private well, the field would have obtained remission of the wet assessment under Board's Standing Order No. 13–2 or only the dry assessment would have been charged under Board's Standing Order No. 13–9. In similar circumstances, when a second crop is raised solely with the aid of well water on land classed as single crop wet, no second crop charge shall be made for such second crop. A single wet assessment only should be charged in cases in which two crops are raised on registered double crop land, and one of such crops is raised with the aid solely of well water when the supply in the Government source is insufficient in the circumstances described above. In compounded wet land, the full compounded rate will be charged unless

the supply was insufficient throughout the year. The following table shows the charge to be made in the several cases referred to above:—

—	First crop.	Second crop.	Assessment payable.
Single crop land.	Sufficient supply received.	Sufficient supply not received.	Single wet assessment.
	Sufficient supply not received.	Sufficient supply received.	Do. do.
	Do. do.	Sufficient supply not received.	Single dry rate.
Ordinary double crop land.	Sufficient supply not received.	Sufficient supply not received.	Single dry rate.
	Sufficient supply received.	Do. do.	Single crop wet assessment, if such is separately assessed; if not, two-thirds of the total double crop wet assessment.
	Sufficient supply not received.	Sufficient supply received.	Do. do.
Compounded double crop land.	Sufficient supply not received.	Sufficient supply received.	The full compounded rate.
	Sufficient supply received.	Sufficient supply not received.	Do. do.
	Sufficient supply not received.	Do. do.	Single dry rate.

Explanation.—Dry rate means in settled districts the dry rate fixed for the class and sort of soil and group; in unsettled districts the highest dry rate of the village.

B.P. 3108, d. 4–9–84.
B.P. 636, d. 30–3–87.
G.O. 1402, d. 20–5–08.
G.O. 425, d. 4–5–87.
B.P. 423, d. 11–5–88.
B.P. 337, Sett., d. 3–9–08.

6. *Claims to remissions.*—Nothing in the foregoing rules shall be held to prejudice the claims of holders of wet lands containing, or irrigable from, private wells to remission under the ordinary rules for waste or withered crop [a] or for the cultivation of dry crops on wet lands.[a]

B.P. 3108, d. 4–9–84.
[a] G.O. 125, d. 11–2–90.
[a] B.P. 226, Sett., d. 5–6–94.

7. *Construction of wells on wet lands.*—When a well has been sunk in land registered as single crop wet, no charge in addition to single crop wet assessment will be levied, provided, (1) that no second wet crop had been grown in any part of the ayakat of the tank under which the land is registered during any of the seven years immediately preceding the construction of the well, (2) that the exemption from additional charge shall take effect from the date of completion of the well and shall be limited to the extent which can be irrigated from it and (3) that the exemption from additional charge shall cease upon the well falling into disrepair, or upon any such improvement being made in the tank at the expense of Government as will provide a sufficient supply of water for second crop cultivation.

B.P. 320, Sett., d. 22–8–08.

8. *Well register.*— Particulars of wells constructed, such as, the nature and the condition of the well with its dimensions, and the normal depth of the water and its irrigating capacity should be entered in the remarks column of the permanent Register A.

B.P. 58, Sett., d. 17–2–04.
B.P. 64, Sett., d. 5–3–08.

without the special sanction of Government, when it is evident that the revenue will permanently suffer by the relinquishment.

6. *Assessment payable on ayakat.*—When tanks are made over under these rules, the fixed rate of assessment must be paid for the whole ayakat registered under the tank at the time of its being made over, whether such ayakat is cultivated as wet or dry, [e] but neither the special rate nor any water-rate will be charged on land irrigated from the tank in excess of that ayakat.[e]

B.P. 4656, d. 9–7–66. [e] B.P. 2454, d. 12–11–86.
[e] B.P. 38, Sett., d. 10–2–08.

7. *Conditions to be imposed on ryots taking over tank.*—Persons to whom a tank is made over for repair must be made to understand that they will be required to pay the special rate of assessment on all lands within the area irrigable by the tank when properly restored, whether cultivated or not, and even if previously charged with a lower rate of assessment; and that if it becomes necessary to sell any of such lands for arrears of revenue, the right to the use of water from the tank will go with them to the purchaser. The payment of assessment will commence from a date to be fixed by the Collector in each case at his discretion, so as to allow a sufficient period for putting the tank in order.

G.O. 1507, d. 28–5–69. B.P. 6990, d. 20–9–69.
G.O. 2371, d. 19–8–69.

8. *Repair by village community.*—Whether all the ryots of the village unite to repair the tank or leave the work to one or more of their number, or even to a stranger is a matter of no consequence to Government, "it being understood that all ryots holding land under the tank have agreed to its repair and to pay the stipulated rate of assessment to Government." The ryots must be left to arrange all other conditions by mutual agreement, [a] but it must be distinctly understood that the grant will be cancelled if the tank is not repaired as agreed upon within the prescribed period, [a] or [b] kept in repair subsequently.[b]

G.O. 1006, d. 13–6–64. [b] B.P. 359, Sett., d. 6–9–94.
[a] B.P. 788, Sett., d. 14–12–92.

9. *Relinquishment of holdings under tank.*—Holders of tank ayakats granted under this order should not be allowed to relinquish their holdings without the special sanction of the [c] Collector.[c]

B.P. 2350, d. 27–10–86. [c] B.P. 171, Sett., d. 26–2–97.

10. *Revision of special rates.*—The special rates imposed under this Standing Order are liable to revision at a general resettlement of the district. At such resettlement the special rate will be altered in the same proportion as the average assessment on the dry land of the village in which the special rate lands lie, but the lands will not be re-classified so long as the conditions of the grant are fulfilled.

B.P. 402, Sett., d. 4–12–99.

9. *Cancelled.*

B.P. 256, d. 8–11–02.

10. Irrigation from jungle streams or natural pools—*Charge for use of water when inadmissible.*—No extra demand under the denomination of "Tirvaijasti," "Fasaljasti," or any such term, will be made in addition to the regular assessment on the land on account of advantages derived from irrigation supplied by natural pools or jungle streams, in the improvement

of which the Government have had no concern and incurred no expense; always provided that the use of such water shall not interfere with or tend to lessen the supply to any Government work, and that the right of Government to execute at any future time any works whatever for the improvement of such sources of supply and the extension of their benefits shall remain unaffected by such intermediate usufructuary enjoyment.

2. *Construction of new work for utilizing water.*—Before any private individual shall proceed to construct any new work of a permanent character for utilizing the water of jungle streams or natural pools, such as an anicut or new spring channel in the bed of a stream, he shall, however, fully conform to the rules hereafter following.

3. *Application to Collector for permission to construct work.*—A ryot wishing to construct a new permanent work of the description referred to above must, in the first instance, apply to the Collector for permission, stating distinctly the nature and dimensions of the proposed work and the precise locality selected for it.

4. *Inspection of locality.*—On receipt of such application, the Collector will direct the Tahsildar of the taluk or other competent officer to inspect the locality and ascertain by careful enquiry whether the proposed work will cut off or sensibly diminish the supply of any other public or private irrigation work, or interfere with the cultivation, irrigation, or drainage of any lands in its vicinity, so as to give a just cause for complaint.

5. *Grant of permission.*—If this enquiry shows that no injury will be caused to existing interests, the Collector may grant permission to the applicant to proceed with the work, subject to the approval of its plan by an officer of the Public Works Department, whether before, during, or after its execution according to circumstances.

6. *Alterations proposed by Public Works Department.*—Should the officer of the Public Works Department be of opinion that, for the security of other existing works, the work needs to be strengthened or in any way altered or extended, as for instance, by the execution of additional facilities for drainage or extra sluices, the modification so pronounced necessary must be executed by the owner within a suitable time to be fixed by the Collector. Should he neglect to carry out the necessary alteration or extension within the time fixed, additional assessment or water-rate will be charged for the water and the whole work will be taken under the control of Government without compensation.

7. *Consent of ryots affected.*—Should the lands of other ryots be in any way affected by the proposed work, the projector must, in the first instance, produce their written consent before he will be allowed to proceed with it, and no claim to recover payment from them for benefit derived from the work will be entertained without the production of their written agreement to the execution of the work and the payment claimed.

G.O. 1256, d. 17-9-59. B.P. 3771, d. 20-9-59.

8. *Rules inapplicable to "rivers".*—These rules apply to jungle streams only, and not to rivers. Provided, however, that no stream shall be considered a "jungle stream" * and not a "river" as regards this order, unless

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* The term "jungle stream" denotes streams which are precarious and only flow for a few days at a time. It should not be applied to any source from which water can be obtained for regular irrigation.

B.P. 325, d. 14-2-74. B.P. 952, d. 15-11-88.

the Collector or the Divisional officer has declared it to be so in writing. Applications to construct irrigation works in connection with rivers will be dealt with specially by the Board on report from Collectors.

B.P. 5427, d. 7–10–61.

11. Unirrigable wet land.—Wet lands situated under tanks ruined for upwards of five years, which the Public Works Department does not propose to repair, and wet lands which are so situated as to be unirrigable from any source should be made over for cultivation at the appropriate dry assessment; the right of Government being reserved in the former case to levy water-tax in the event of their hereafter repairing the tanks, or to make over the tanks for repair to any private applicants.

B.P. 5534, d. 4–9–63.

12. Jamabandi—*Object of Jamabandi.*—The jamabandi or annual settlement comprises a detailed scrutiny of the village and taluk registers and accounts with the object of ascertaining whether all items of land revenue, including the demand for permanently-settled estates, inam villages and minor inams have been properly determined and brought to account and whether the statistics prescribed for economic and administrative purposes have been correctly compiled. The opportunity should be taken to see that all the taluk authorities from the Tahsildar downwards have, during the fasli, been doing all that is expected of them by Government, particularly in respect of the following subjects: the careful inspection of cultivation and poramboke, the prompt and proper disposal of encroachments and of darkhasts for, and relinquishments and transfers of, land, the examination of cash accounts, claims to remission, the collection of kists as they fall due [a] and the refund of overpayments.[a]

[a] B.P. 118, d. 12–6–08. [a] G.O. 2245, d. 24–7–11.

2. *Officer by whom Jamabandi should be conducted.*—The Collector should conduct the jamabandi of each taluk in his district once in five years, doing at least two taluks each year. Each Divisional officer will do the jamabandi of not more than two taluks. If there are more than two taluks in any division, the Collector will arrange for the jamabandi of two of them to be done by the Divisional officer and for that of the others to be done by himself or by the Divisional officer of some other division. All orders on relinquishments, darkhasts, transfers, unauthorised cultivation or use of Government water and claims for remission and on petitions in connection with such matters, should be passed by the Divisional officer in the ordinary course. whether he is the Jamabandi officer of the taluk for the year or not. But no order should be passed on any matter requiring local enquiry or inspection until such enquiry or inspection has been made. Orders passed by the Divisional officers on relinquishments, darkhasts and transfers are final. But orders passed on unauthorized occupation or cultivation that are not statutorily final and those passed on use of Government water and on claims for remission should not be considered final until confirmed at the jamabandi of the village or until the purport of the orders has been explained to all interested persons present and any objections which they may have to raise have been heard by the Jamabandi officer. The Collector of the district, however, may in his discretion in any case direct that if the Jamabandi officer proposes to cancel or alter a Divisional officer's order, he shall submit the papers to the Collector for final orders.

B.P. 1827, d. 14–8–86. G.O. 458, d. 4–5–04, in B.P. 157, d. 1–8–04.

3. *Stations at which the Jamabandi should be conducted.*—The jamabandi should be conducted at not less than three stations in each taluk. These stations should be villages of considerable size and easily accessible. Collectors will state in their jamabandi reports whether this instruction has been followed. The villages to be taken up each day should be decided not later than the previous day and lists showing the order in which they will be taken up should be posted up conspicuously for general information at the places where the Tahsildar and Jamabandi officer hold their cutcherries. [a] It should also be notified at the same time that all persons who claim refunds of overpayments which cannot be credited to a patta in the same village should appear before the Jamabandi officer and represent their claims and that overpayments not so claimed will be liable to be struck off the village accounts.[a]

[a] B.P. 118, d. 12–6–08. [a] G.O. 2245, d. 24–7–11.

4. *Attendance of karnams at Jamabandi.*—It is very important that the village officers and in particular the karnams should be kept away from their villages for as short a time as possible. The Jamabandi officer should therefore check the karnam's attendance register prescribed in G.O. No. 1270, dated 10th May 1909. Taluk and Divisional officers must see that all matters affecting the revenue demand are reported on and disposed of promptly throughout the year so that the accounts may be as complete as possible before the karnams attend the jamabandi camp. Such cases should not be left to accumulate till jamabandi time, thereby rendering it necessary to detain the karnams at the taluk cutcherry for weeks together to write up accounts that ought to have been prepared during the previous months. Items that cannot be dealt with before jamabandi or are reported after jamabandi will be incorporated in the accounts as supplemental and included in the final demand statement (*vide* paragrah 5 below).

B.P. 1, d. 7–1–01.

5. *Time of completion of Jamabandi.*—The jamabandi of each taluk must be completed before the end of the fasli and the taluk demand statements must be closed within fifteen days after its expiry. After the Jamabandi officer has left the taluk, the accounts passed by him must not be altered, save as prescribed in the instructions given in the manual of village accounts for the closing of the village cash accounts, without his sanction or, in his absence from the district, without the previous sanction in writing of the Divisional officer. The general demand statement for the whole district which is compiled from the taluk statements must be ready within one month after the expiry of the fasli.

B.P. 51, d. 20–4–87.

6. *Instructions for Jamabandi officers.*—In the following paragraphs the main points to which the Jamabandi officer should give personal attention are briefly touched upon. Instructions regarding the detailed scrutiny and check of the individual accounts are given in Appendix II.* In these instructions the responsibilities of karnams and Revenue Inspectors are chiefly referred to. The Jamabandi officer will, however, not forget that the Tahsildar is himself personally responsible for the state of his taluk, and that as the principal administrative officer he is responsible for the conduct of all the officers under him. It will be the duty of the Jamabandi officer to see whether, during the fasli year, the Tahsildar has carried out all the duties of his position, which involve the supervision of the entire work of the subordinate Revenue officers in the taluk and the constant inspection of that

* Vol. II, p. 27.

work. Under the Tahsildar, the chief officer in the taluk is the Taluk Sarishtadar or Head Accountant who is primarily responsible for the examination of the village accounts and the correct preparation of the taluk accounts : the Jamabandi officer should see whether these duties have been efficiently performed.

B.P. 51, d. 20-4-87.

7. *Scrutiny of inspection work.*—The Jamabandi officer should see that taluk officers have certified in the accounts what they have actually inspected. The Revenue Inspector should inspect all cases of relinquishment, encroachment and darkhast, remission and cowle. The Tahsildar or Deputy Tahsildar should inspect a fair proportion of the cases inspected by the Revenue Inspector. It should be borne in mind that the inspections of superior officers should be mainly directed to find out whether the karnam has omitted to bring to account items that he ought to have reported. Inspection therefore should not be confined to the cases reported by the karnam, but should extend to a fair proportion of the porambokes where no encroachment is reported, of the wastes which are not said to have been cultivated, of the dry land, which, according to the karnam, has not been watered and to the single crop wet land shown as having been cropped only once. A proportion of the plots charged in previous years but omitted from the current year's No. 6 account should invariably be inspected, and, in particular, all encroachments on porambokes reported to have been vacated. The Jamabandi officer should also see that the certificates of inspection in the accounts are corroborated by the entries made by the inspecting officers in the stone inspection registers and by the entries in their diaries. In remission cases, the Jamabandi officer should see that the reports in statement No. 5-I are corroborated by the entries in statement No. 20 (season report) and that the orders have been recorded in ink in the handwriting of the Divisional officer.

B.P. 51, d. 20-4-87.

8. *Scrutiny of darkhast, etc., registers.*—The Jamabandi officer should scrutinise a fair proportion of the original files in darkhast, relinquishment and transfer cases and check the entries in taluk accounts Nos. 4 to 7 with these records, in order to see that the provisions of the Standing Orders have been correctly followed, that there has been no undue delay in disposal, and that the registers have been properly kept. In particular, the Jamabandi officer should see that all cases involving sub-division have been properly checked and mapped in accordance with standing Order No. 34-A.

B.P. 51, d. 20-4-87.

9. *Signing of taluk and village accounts No.* 12.—As soon as each village statement No. 12 (abstract of settlement) has been prepared, checked and passed, the particulars should be posted into the taluk statement No. 12 (abstract of settlement). The Jamabandi officer should see that the posting is correctly made and affix his signature to both. Where the officer conducting the jamabandi of a taluk is not the officer in divisional charge of it, a copy of the taluk abstract statement No. 12 (abstract of settlement) should be sent to the Divisional officer, as soon as the jamabandi of the taluk is complete. The Divisional officer will forward it to the Collector after the close of the fasli together with the supplemental statement of the demand determined and accruing after jamabandi. Where the Divisional officer himself conducts the jamabandi, he will keep a copy of taluk account

No. 12 in the office and forward the original to the Collector together with the supplemental statement referred to above.

B.P. 131, Sett., d. 10-3-94.

10. *Correction of pattas and issue of new pattas.*—As soon as the abstract statement of demand for each village is completed and signed, any old pattas presented by ryots should be corrected, new ones prepared, when necessary, and both issued. The village officers should be directed to procure the presentation of as many old pattas as possible and the Jamabandi officer should himself see that the pattas are given to the ryots who come to receive them.

B.P. 51, d. 20-4-87.

11. *Signing of abstract statements of peshkash, etc.*—Abstract statements showing the demand under all heads of revenue should be prepared for all permanently-settled estates, inam villages, etc., and minor inams situated therein from the taluk register B (register of the beriz of permanently-settled estates, etc.), and submitted for the signature of the Jamabandi officer.

B.P. 131, Sett., d. 10-3-94.

12. *Closing of village and taluk accounts and scrutiny of outstanding balances.*—This operation will be conducted by the Divisional officer after the close of the fasli in accordance with the instructions given in the village manual of accounts. It shall be the duty of the Jamabandi officer, however, to examine the accounts to see whether these instructions were properly carried out at the beginning of the current fasli. In particular, the Jamabandi officer should satisfy himself that overpayments made in previous faslis have been credited towards the year's dues (wherever possible). He may himself, on demand, refund in cash any overpayment shown as due to a ryot in statement No. 14-C, noting the fact of the refund in the account. If no demand is made, and if, after scrutiny of the previous year's account No. 14-C and other records, he is satisfied that reasonable efforts have been made to effect a refund of the items which cannot be adjusted, he may order that such items be struck off the account. The Jamabandi officer should also see whether arrears were pronounced to be irrecoverable after proper enquiries and were written off under proper authority. If any of the arrears already recommended or sanctioned to be written off the accounts are found to be recoverable, the Jamabandi officer should see that the necessary steps are taken to recover the amount and should report the case in his jamabandi report with the name of the officer responsible for the careless enquiry, if any.

13. *Inspection of karnam instruments, maps and registers.*—The Jamābandi officer should inspect the karnams' instruments, maps and registers. He should ascertain whether the instructions in Board's Proceedings, No. 142, Settlement, dated 1st May 1906, regarding the systematic examination and renewal of the instruments are being carried out. He should see that the karnam's village map is in good order and that his atlas of field maps is carefully preserved and indexed. As regards the permanent registers, the Jamabandi officer should see whether changes have been systematically entered therein. It should also be seen that the file of district gazettes and circular orders with the village officers is complete.

14. *Village statistical registers and firka books.*—These registers are a compilation from the various village accounts containing statistical information likely to be useful to a district officer and to the administration in

general. They are kept for a series of years and show at a glance the economic condition and progress or otherwise of the villages. They enable the district officers to discover without difficulty any material variations in a village, such as falling off in the occupied area, in wet cultivation, in population or in agricultural work, and to trace its cause. Any evidences and causes of progress will be traceable with equal readiness. It is essential that the statistics to be useful should be accurate and up to date. The annual jamabandi offers an excellent opportunity for the general examination of these registers. The result of the examination and the steps taken to remedy the defects noticed should be embodied in the review by the Jamabandi officer. Detailed instructions for the preparation of these registers will be found in Appendix III *.

G.O. 3044, d. 9-11-09. B.P. 456, d. 16-12-09.
G.O. 2245, d. 24-7-11.

13. Season remissions.—The following rules relate to remission of assessment on *wet* lands, and of water-rate on irrigated *dry* lands.

N.B.—It should be distinctly understood that these rules and those in Standing Order No. 14 provide for concessions which will be granted as a matter of grace and are liable to be modified from time to time at the pleasure of Government.

1. *Notice of intention to ask for remission* —

(i) *When and how to be given.*—A ryot who desires to be granted remission must apply in writing to the Revenue Inspector of the firka or Deputy Tahsildar or Tahsildar or Divisional Officer in time to allow of the inspection of the crop. Each such application must be presented before a specified date to be notified by the District Collector with reference to the harvest time. There is no objection to two or more applications being made on the same paper, provided each applicant specifies the fields for which he desires remission and attaches his signature or mark to the application. Ryots who omit to apply will do so at their own risk and they should be warned that it is open to the Jamabandi Officer to refuse remission in all cases in which the crop has been cut, removed or grazed by cattle before inspection. Every endeavour should be made to have field inspections completed as promptly as possible.

(ii) *When the rule may be relaxed.*—In special cases the Jamabandi officer may, at his discretion, dispense with the submission of written applications and he may also, for sufficient grounds, condone delays in submitting such applications. [a] The absence of application should not ordinarily be treated as a disqualification where azimoish has established the existence of the conditions required to make the land eligible for remission.[a]

[a] G.O. 1353, d. 6-5-12. [a] B.P. 291, Sett., d. 10-5-12.

SECTION (i).—SETTLED TRACTS.

2 *Cases of total loss in which remission of the full assessment may be granted.*— [b] In settled tracts remission of the full assessment on single-crop patta wet land will be granted where, owing either to deficiency or excess of water, the land is left waste, or the crop is totally lost, provided that such excess or deficiency has not been occasioned by any act or neglect of the persons to whom the land belongs,[b] [c] or is not due to the neglect on the part of the ryots concerned to carry out the customary repairs to the irrigation work which forms the source of supply.[c]

B.P. 139, d. 18-6-02.
[b] B.P. 7009, d. 1-11-65.
[b] B.P. 2400, d. 17-12-72.
[c] G.O. Mis., 2262, d. 10-4-90.
[c] B.P. 226, d. 30-4-90.

* Vol. II, page 35.

3. *Remission on double-crop lands*--(i) *When granted.*—On registered double-crop patta wet lands and compounded double-crop lands remission of the consolidated double crop assessment will, subject to the proviso stated in rule [d] 2 [d], be granted if, owing to deficiency or excess of water, no crop is grown or all the crops grown are totally lost.

(ii) *Amount of remission.*--On registered double-crop patta lands, only single-crop wet assessment will be charged, if only one irrigated crop is secured and subject to the proviso stated in rule [d] 2 [d], the other crop is, owing to deficiency or excess of water, either not grown or is lost. This concession will not apply to compounded double crop lands.

G.O. 336, d. 29-5-99.
G.O. 401, d. 28-4-00.
B.P. 139, d. 18-6-02.
[d] B.P. 194, Sett., d. 4-6-03.

4. *Remission to be granted only for entire fields.*—Such remission will be granted only when an entire survey field or recognized sub-division thereof is left waste, or when the crop on its entire area has totally failed, and not for portions of fields ; [e] but in cases in which a portion of a survey field is left waste and the crop on the remaining portion is lost the assessment on the whole field will be remitted subject to the proviso in rule [f] 2 [f]. [g] Sub-division of field may be permitted for the purpose of obtaining wet remission, provided that the new field shall in no case be less than one acre in extent.[g] These sub-divisions must, however, be permanent and must be demarcated with stones and must be applied for beforehand and not merely for the temporary purpose of obtaining remission on portions of fields on which loss of crop has already occurred before the application is made.[e]

G.O. 1427, d. 7-7-79.
B.P. 139, d. 18-6-02.
[e] G.O. Mis. 1159, d. 20-11-00.
[f] B.P. 194, Sett., d. 4-6-03.
[g] B.P. 54, d. 27-1-90.

5. *Constructive total loss.*—Remission, as has been stated, is only granted when the field is left waste, or the crop is totally lost. It will be left to the discretion of Collectors to determine with due regard to the principles underlying the rules whether in any particular case the loss over the field as a whole may reasonably be rated as total.

G.O. 523, d. 11-6-02.
B.P. 139, d. 18-6-02.

SECTION (ii).—UNSETTLED TRACTS.

6. *Cases in which remission may be granted.*—[a]In tracts which have not been settled by the Settlement Department, remission of the full assessment will be granted for total loss on wet land as in rule [b]2 [b] and partial remission for partial loss on wet land when that partial loss is occasioned either by excess or deficiency of water, and such excess or deficiency has not been occasioned by any act or neglect of the persons to whom the land belongs,[a] [c] or is not due to the neglect on the part of the ryots concerned to carry out the customary repairs to the irrigation work which forms the source of supply.[c]

B.P. 139, d. 18-6-02.
[a] B.P. 7009, d. 1-11-65.
[a] B.P. 2400, d. 17-12-72.
[b] B.P. 145, Sett., d. 30-4-03.
[c] B.P. 226, d. 30-4-90.

7. *Partial remission how to be calculated.*—In granting this partial remission no attempt will be made to estimate individual losses. Excluding fields which have borne a fair crop, as also occupied and unoccupied waste land, the ayacut of each irrigation work under which crops have been lost will be considered by itself. The condition of a sufficient number of the fields

which have suffered will be examined, and the average percentage of loss determined.

B.P. 7009, d. 1-11-65. B.P. 2400, d. 17-12-72.
B.P. 139, d. 18-6-02.

8. *The calculated percentage loss how to be applied.*—[d] The demand in all the fields in which there has been a loss will be reduced by the percentage thus calculated.[d] [e]There is no minimum limit as to the size of a tract in this case, and nothing to prevent Collectors from adjusting the proportion of remission to a single village[e] [f]or the area under a single tank, or a proportion only of the latter. If in one and the same village there should be two or three separate sources of irrigation, under each of which the crop has partially failed, but with a marked difference of degree in each case, it will even be proper to give separate percentage remissions.[f]

[d] B.P. 7009, d. 1-11-65. [f] B.P. 4587, d. 6-7-66.
[d] B.P. 2400, d. 17-12-72. B.P. 139, d. 18-6-02.
[e] B.P. 1622, d. 12-4-77.

SECTION (iii).—GENERAL.

9. *Remission when dry crops are cultivated on wet lands*—[g]In all districts, whether settled or unsettled, where, owing to deficiency of water, dry crops are cultivated on wet land which must otherwise have remained waste, only dry assessment should, subject to the proviso stated in rule [h] 2[h], be charged.[g] [i] By " dry assessment " is meant in settled districts, the dry rate corresponding to the particular class and sort which the land bears as wet, [i] [j]and in unsettled tracts, the highest dry rate of the village, the entire village being considered and not any particular hamlet thereof, in which the lands may be situated [j] : [i] provided that in cases where the highest dry rate exceeds the assessment of the wet land, the Collector may, at his discretion, temporarily affix the rate of the dry land adjoining or the rate charged on dry lands of similar quality.[i] [k]This dry assessment will be levied on entire survey fields or recognised sub-divisions thereof irrespective of the extent cultivated. If one portion of a survey field or sub-division is cultivated with dry crops and another with wet, the concession contemplated in this rule will apply if the wet crop is totally lost.[k]

B.P. 139, d. 18-6-02. [i] B.P. 1690, d. 28-8-73.
[g] B.P. 2400, d. 17-12-72. [j] B.P. 1805, d. 12-8-86.
[h] B.P. 145, Sett., d. 30-4-03. [k] G.O. 1159, d. 20-11-00.

10. *Charge for a dry crop grown on wet land in certain cases.*—When a dry crop is grown on single crop wet land, but water becomes available in the irrigation source during any portion of the year, when it can be used for growing a wet crop, the usual wet assessment shall be levied. Where, however, no supply is received or the supply is received at a time when it cannot be used [a] or in quantity insufficient [a] for raising a wet crop, only the dry assessment shall be charged, if the crop is not irrigated. [b] If the dry crop is irrigated, the Collector may, at his discretion, charge either the full wet assessment on the entire field or the water-rate prescribed for the crop on the extent actually irrigated in addition to the dry assessment on the entire field, provided that in the latter case the combined charge does not exceed the single wet assessment on the entire field [b].

[b] *Note.*—In the case of a wet field cultivated at the same time with more than one irrigated dry crop liable to different rates of water-cess, the rate of water-cess prescribed for the crop which covers the largest extent shall be applied to the total extent irrigated. [b]

B.P., 497, Sett., d. 23-11-94. [b] G.O. 342, d. 9-2-09.
B.P. 139, d. 18-6-02. [b] G.O 809, d. 24-3-09.
[a] G.O. 401, d. 28-4-00. [b] B.P. 134, Sett., d. 7-4-09.

11. *Remission on compounded and other registered double-crop wet lands.*—The concession contemplated in rules 9 and 10 will also apply to compounded and other registered double-crop wet lands; but it must be distinctly understood that double-crop wet lands may be charged dry assessment only if all the crops grown are dry and the water received in the irrigation source is not sufficient to raise a wet crop and is not used to irrigate any of the crops grown. [c] If one or more crops are irrigated, the appropriate water-rate shall be chargeable for each crop on the extent actually irrigated in addition to the dry assessment on the entire field, provided the combined charge does not exceed the following maxima :—

(1) Compounded double-crop lands—the compounded double-crop rate.

(2) Other registered double-crop wet lands—

(*a*) When one crop is irrigated—single wet assessment.

(*b*) When two crops are irrigated—the consolidated double-crop wet assessment.[c]

[c] *Note*—In the case of a wet field cultivated at the same time with more than one irrigated dry crop liable to different rates of water-cess, the rate of water-cess prescribed for the crop which covers the largest extent shall be applied to the total extent irrigated in the field. [c]

If the water received in the irrigation source is sufficient to raise a wet crop, wet rate shall be charged as follows whether the dry crops grown are irrigated or not :—

(1) Compounded double-crop wet lands—the compounded double-crop rate.

(2) Other registered double-crop wet lands—

(*a*) When water is sufficient to raise one wet crop—single wet assessment.

(*b*) When water is sufficient to raise two wet crops—the consolidated double-crop wet assessment.

[c] G.O. 342, d. 9-2-09. [c] B.P. 134, Sett., d. 7-4-09.
[c] G O. 809, d. 24-3-09.

12. *Remission of water-rate.*—Remission of water-rate on dry land will be allowed only when the crop is totally lost owing either to deficiency or excess of water, provided that such excess or deficiency has not been caused by any act or neglect of the persons to whom the land belongs; this rule applies not only to ryotwari patta lands, but also to permanently-settled and inam lands irrigated from a Government source. [d] The same rule applies also to second-crop charge on single-crop wet lands.[d]

B.P. 64, d. 13-2-93. [d] G.O. 401, d. 28-4-00.
B.P. 139, d. 18-6-02.

Note.—(1) In the Divi taluk, remission of land assessment also on ryotwari lands and of water-rate on permanently-settled and inam lands registered as "dry-irrigated" under rule III of Appendix I-B to Standing Order No. 4 may be granted when, after water has been applied for, the lands are left waste or the wet crop on them is lost owing either to excess or deficiency of water.

B.P. 384, Sett., d. 20-10-08.

(2) Remission of water-rate may be granted on permanently-settled and inam lands which are situated on the delta tracts of the Gōdāvari, Kistna and Guntūr districts and which are registered as "dry-irrigated" under rule III of Appendix I-B to Standing Order No. 4, when such lands are left waste either through excess or deficiency of water.

B.P. 22, Sett., d. 24-1-08.

13. *Refunds of remitted amounts already paid.*—In all cases where remission is granted, refunds of remitted amounts already paid may be made under the

rules for refunds elsewhere * given; but remission of cesses does not follow on the remission of land revenue.

B.P. 2400, d. 17–12–72.
B.P. 139, d. 18–6–02.

* *See* S.O. *No.* 189 *infra.*

14. *Seed-beds.*—In deciding claims to remissions, seed-beds should not be excluded from the benefit of the concession.

G.O. 434, d. 15–4–85.
B.P. 1337, d. 6–5–85.
B.P. 139, d. 18–6–02.

15. *Mamul waste.*—No remission will be given in respect of "mamul waste."

G.O. 761, d. 8–12–98. B.P. 139, d. 18–6–02.

Note.—"Mamul waste" is occupied land which is not cultivated regularly in a normal year and which, it may be presumed, would have been kept uncultivated even if the season and water-supply had been normal.

G.O. 401, d. 28–4–00. B.P. 139, d. 18–6–02.

16. *Suspension of the collection of charges which are certain to be remitted.*—Collectors may suspend temporarily the collection of charges which are practically certain to be remitted at jamabandi under this Standing Order.

G.O. 2063, d. 29–7–08.
G.O. Mis. 2375, d. 26–8–08.
B.P. 341, Sett., d. 5–9–08.

14. Suspension and remission of Land Revenue under exceptional circumstances—*Relief under exceptional circumstances.*—In very exceptional circumstances, *i.e.*, on the occurrence of either widespread calamities such as famine, drought and general failure of crops, or of local calamities caused by hail-storms, floods, locusts and the like, suspension or remission of assessment may be allowed according to the following rules:—

A.—WIDESPREAD CALAMITIES.

I.—GRANT OF SUSPENSIONS OR REMISSIONS.

1. *Revenue officers to take the initiative and submit proposals for suspension or remission.*—In seasons of exceptional drought or famine, when there has been general failure of crop, the Revenue officers should take the initiative and make arrangements, as soon as the unfavourable character of the season has declared itself, for a thorough inspection of the crops and the submission, if necessary, of proposals for suspension or remission of revenue, on the lines indicated in paragraphs 2 to 6 *infra*, for the consideration and orders of the Board and Government.

G.O. 523, d. 11–6–02, paragraph 8.

2. *Circumstances to be considered in deciding whether any relief is necessary and whether it should take the shape of suspension or remission.*—In submitting proposals for the grant of relief and as to the form it should take, Collectors should be guided by the following considerations among others:—

(*a*) the outturn for the year of the dry crops, both early and late, in the tract reported on;

(*b*) the crop history of the tract during the two previous years;

(*c*) the abundance or paucity of its irrigation sources including wells, the irrigation results of the year and the question whether the dry cultivation is the main or a subordinate feature of the tract;

(*d*) the prices of produce prevailing in the year and the probability of prices ruling high in the next season also; and

(e) any special local circumstances which may indicate the need or the absence of need for relief.

B P. 36, Sett., d. 30-1-00, paragraph 2.

3. *Suspension of revenue.*—(i) Any suspension of the collection of revenue must relate to a definite kist and must be for a specified period, which cannot, without the sanction of Government, extend beyond the current fasli. Ordinarily any suspension of a kist within the fasli should be sanctioned by the Board of Revenue. But it is desirable that any order granting a suspension of revenue should be made public before the date of collection arrives. Therefore if the sanction of the Board cannot be obtained before the date on which the collection of the kist should commence, the Collector may, by a formal order, postpone the collection of the kist for any specified period within the fasli. Such action should be immediately reported to the Board. As soon as an order, whether of the Collector or of the Board, directing the postponement of the collection of a kist has been made, it shall be promptly published for the information of the ryots of the villages or tracts concerned by beat of drum and other means.

(ii) If the period for which the collection of any kist has been postponed under the last clause expires before definite orders as to the collection or remission of the kist have been received, the Collector should extend the period of suspension within the fasli, immediately reporting his action to the Board.

(iii) Suspension of revenue beyond the fasli and remission of revenue can be sanctioned only by Government. If, therefore, in exceptional circumstances, the Collector considers that suspension beyond the fasli or remission of any kist which has been suspended under this paragraph is absolutely necessary, he shall submit his recommendation to the Board in sufficient time to allow the orders of the Board and Government to be obtained before the sanctioned period of suspension has expired or before the end of the fasli.

Government of India Resolution 3—99-2, d. 25-3-05, paragraphs 8-11.
Letter from the Government of India, 461—99-3, d. 25-3-05, paragraph 3.
Letter from the Local Government to the Government of India, 1131, d. 20-11-05, paragraph 4.

4. *Remission of revenue on wet lands.*—(i) When the crop on wet lands is totally lost, remission may be granted under the rules for season remissions contained in Board's Standing Order No. 13.

(ii) When the crop on wet lands is partially lost, remission may, if sanctioned by Government, be granted either in settled or unsettled tracts, and will be determined in accordance with the rules relating to unsettled tracts in Board's Standing Order No. 13 (ii) and with reference to the average loss in the whole tract in which such remission is granted.

B.P. 249, d. 21-5-89.
B.P. 172, Sett., d. 7-3-92, paragraph 12.
B.P. 185, d. 10-3-92, paragraph 4.
G.O. 523, d. 11-6-02, paragraph 5.

(iii) *Mamul waste.*—The District Collector, when framing proposals for granting remission under clauses (i) or (ii) of this paragraph, may include wet mamul waste in the tract for which relief is proposed, provided that the land could not in any case have been cultivated owing to want of water and provided that his reasons for thinking that the holders of such land require special relief are at the same time fully explained.

Note.—"Mamul waste" is occupied land which is not cultivated regularly in a normal year and which would presumably have been left uncultivated even if the season had been a normal one.

G.O. 523, d. 11-6-02, paragraph 7.

(iv) Where it is impossible to determine a uniform rate for any given tract, as in cases where the loss though considerable is confined to limited areas, such as the ayakat of a small tank, District Collectors may recommend for special sanction the grant, in lieu of an all-round percentage remission, of remission on those portions of recognized fields on which the crop has been totally lost, provided that each such portion is not less than one acre in extent and that arrangements can be made so that the Jamabandi officer will be in a position to be satisfied in each case that the fields in respect of which remission is applied for have been properly inspected and the loss thereon duly verified.

G.O. 523, d. 11-6-02.

5. *Remission of revenue on dry lands.*—(i) For loss of crop on dry lands remission may be granted if sanctioned by Government in accordance with the scale given in the next clause, but it must be given at uniform rates, calculated, not with reference to individual losses, but with reference to the average loss in the whole tract to which the relief is granted.

G.O. 761, d. 8-12-98. G.O. 401, d. 28-4-00.

(ii) *The scale on which remission may be granted.*—No relief will be granted in respect of tracts in which the average yield is one-half of the ordinary yield or more. When it is less, remission will ordinarily be granted on the following scale:—

When the yield is between one-half and one-third of an average yield	From 25 to 50 per cent.
When it is between one-third and one-sixth	,, 50 to 75 ,,
When it is one-sixth or less ..	,, 75 to 100 ,,

B.P. 810, d. 11-3-85. B.P. 64, Sett., d. 13-2-89.
B.P. 457, d. 10-3-87. B.P. 327, d. 28-8-96, paragraph 4.

Note.—In estimating the average outturn of an affected tract, the crop on all protected lands, *i.e.*, lands irrigated by wells, doruvus, etc., all lands occupied by permanent topes (date, palmyrah, etc.), as well as dry mamul waste lands should be excluded; but the crop on other fields which may have yielded fairly as well as land which has been left uncultivated owing to failure of rain should be included.

"Mamul waste" is occupied land which is not cultivated regularly in a normal year and which would presumably have been left uncultivated even if the season had been a normal one.

G.O. 465, d. 15-5-00. G.O. 955, d. 11-9-00.

(iii) *Relief on land left waste.*—For occupied dry waste other than mamul waste within the tract, the same rate of relief will be given as for land on which the crop has failed.

G.O. 761, d. 8-12-98. G.O. 401, d. 28-4-00.

6. *Lands cultivated without permission, and minor inam lands.*—Any concessions allowed to ordinary ryotwari lands may be allowed to lands cultivated without permission, provided that the Collector is satisfied that the cultivation is otherwise unobjectionable; also to minor inam lands charged with full assessment, or with a quit-rent or jodi equal to or more than the full assessment. Concessions to other minor inams will be allowed only in special cases, for which full reasons must be given by the Collector.

B.P. 275, d. 7-4-92, paragraph 8.

Letter from the Local Government to the Government of India, 181, d. 26-2-06, paragraph 2.

pa 7. (i) *Refunds.*—In all cases where remission is granted, amounts already id may be refunded under the rules for refunds elsewhere * given.

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* *See* S.O. 189 *infra.*

[a](ii) *Cesses.*—Suspensions and remissions of land revenue will not ordinarily carry with them suspensions and remissions of cesses. Collectors should bear this in mind when recommending what proportion of the land revenue should be suspended or remitted. But when an instalment of the land revenue of any village is entirely suspended or remitted, the demand on account of cesses should be temporarily suspended and realised with the next instalment of land revenue that is actually collected, in order to save the individual revenue-payers from being harassed by petty demands in time of distress.[a]

B.P. 2400, d. 17-12-72. [a] B.P. 112, d. 17-4-07.
G.O. 401, d. 28-4-00.

II.—Adjustment of Suspended Revenue.

8. *Method of collecting suspended revenue.*—Before the collection of suspended revenue is carried out, some time should be allowed to ryots to recover from the effects of the bad season which has necessitated the suspension. The revenue suspended under paragraph 3 above should therefore not be collected until one fair harvest subsequent to the failure has been reaped. Collectors should, about two months before the commencement of the kistbandi of the year following that in which revenue was suspended, submit for the consideration and orders of the Board and Government a report as to how the early crops of that year have fared and whether the whole of the suspended revenue and, if not, what portion thereof, can be collected with the current kists. Similar reports as to the portion of the suspended revenue to be collected with subsequent kists should be submitted in succeeding years until the whole of the suspended revenue is either realised or written off.

Government of India Resolution 3-99-2, d. 25-3-05, paragraph 13 (vii).

9. *Circumstances justifying remission of suspended kists.*—Revenue which has been under suspension for three years should ordinarily, and, as a matter of course, be remitted and should, for that purpose, be included in the quarterly statement of irrecoverable arrears. Further, in the case of fully assessed tracts with a fairly constant outturn, the amount of revenue under suspension at any given time should not, as a rule, exceed the revenue demand of an ordinary year. When the amount suspended exceeds this limit, remission of the excess may ordinarily be recommended in the manner indicated above. These concessions are not applicable, as a matter of course, to unirrigated tracts of fertile soil where on account of the uncertainty of rainfall or other causes the revenue is pitched so low that in a really bumper year the people could, without hardship, afford to pay very much more than the revenue of a single year.

[a] *Example.*—Revenue falling due in fasli 1317 is to be considered to have been under suspension for three years for the purpose of this rule if it is not collected in faslis 1318, 1319 or 1320 [a].

Government of India Resolution, 3—99-2, d. 25-3-05, paragraph 12 (vi).
[a] G.O. 4025, d. 17-12-10. [a] B.P. 668, Sett., d. 21-12-10.

B.—LOCAL CALAMITIES.

10. *Rules in regard to the relief to be granted.*—The rules laid down in paragraphs 1 to 9 above in regard to the relief to be granted on occasions of widespread calamity will also apply generally to the relief of distress caused by local calamities, subject to the following modifications.

(i) Such relief, instead of being given on the same scale throughout the tract affected, should, as a rule, be based on a field-to-field inspection directed to the determination of the actual damage suffered by each individual;

(ii) the degree of relief to be granted will, instead of being regulated by the rates prescribed in paragraph 5 *supra*, be determined by Government with reference to the circumstances of each particular case;

(iii) in deciding whether relief is necessary or not, regard should be had not merely to the field affected but to the entire property or holding of the landlord or ryot to whom the field belongs and by whom relief is applied for.

Government of India Resolution, 3—99-2, d. 25-3-05, paragraph 18.
B.P. 83, Sett., d. 12-3-06.

PART II.—DISPOSAL OF LAND.

15. Grant of lands for occupation subject to payment of assessment—

Note.—No application by any local body for the grant of any land shall be dealt with under this Standing Order, but every such application shall be disposed of in accordance with the provisions of Board's Standing Order No. 24.

G.O. 226, d. 1-3-02.
B.P. 63, d. 20-3-02.
G.O. 1203, d. 7-12-06.
B.P. 367, d. 22-12-06.

SECTION (i).—DARKHAST FOR ASSESSED LAND.

Power of Tahsildar to sanction.—[b] Sanction to take possession of [b] unoccupied assessed lands may ordinarily be granted to applicants by the Tahsildar* on his own authority under the following rules and subject to appeal as hereinafter provided, unless such lands fall under one or other of the classes specified in the next paragraph :—

B.P. 7164, d. 23-12-61.
[b] G.O. 406, d. 12-5-93.
B.P. 5632, d. 9-9-63.

2. *Assignment when objectionable.*—The grant of the following classes of land is *primâ facie* objectionable [c] and their assignment, contrary to the provisions of the special rules which apply to them, or by officers not authorised to assign them, is *ab initio* invalid.[c]

[c] B.P. 308, d. 7-12-05.

(i) *Lands reserved as required for public purposes.*—Applications for land, which, although assessed, has been reserved for Government, village, or other special purposes, are not to be entertained by the village authorities without the express permission of the Collector or the Divisional-officer. Such lands should be entered as reserved in the paimash or settlement register and in the village adangal.

B.P. 5632, d. 9-9-63.
G.O. 406, d. 12-5-93.
G.O. 6, d. 8-1-00.
G.O. 2178, d. 30-6-10.
B.P. 199, d. 2-8-10.

(ii) *Land reserved under section* 26 *of the Forest Act.*—When any land has been set apart as reserved under rule [a] 5 [a] of the rules under section 26 of the Forest Act, the survey number of that land should be entered as reserved in the appropriate column of the paimash or settlement register and of the adangal of the village, and no patta granted for such land will be valid

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*** In this order, the word ' Tahsildar ' wherever it occurs includes also the Deputy Tahsildar acting within his own division. (B.P. 2942, d. 2-10-83.)**

unless it has been granted with the special sanction of the [b] Collector [b] to be recorded on the face of the patta. [b] The Collector should obtain the consent of the Conservator of Forests before sanctioning the grant of patta.[b] The possibility of a fraudulent enfacement on the patta must be guarded against.

B.P. 925, For. 22, d. 15–3–84.
B.P. 159, d. 18–3–90.
G.O. 406, d. 12–5–93.
[a] B.P. For. 558, d. 24-8-94.
[b] G.O. 2892, d. 17–10–08.

(iii) *Lands in the vicinity of forest reserves.*—If land has been unoccupied for eighteen months and adjoins a reserved forest or an unreserved block of [c] a square mile or more,[c] [d] the sanction of the District Forest-officer must be obtained before the land can be granted on patta.[d]

Proviso.—This condition does not apply to districts or taluks in which the proposals for reservation for forest purposes are complete.

B.P. 2412, For. 189, d. 14–7–84.
G.O. 406, d. 12–5–93.
B.P. 433, d. 24–7–93.
[c] B.P. For., 300, d. 16–5–95.
[d] B.P. 308, d. 7–12–05.

(iv) *Lands within port limits.*—The disposal of applications for the temporary occupation of lands within port limits for marine * purposes, as described in appendix II to the Madras Port Manual, rests with the officers of the Marine Department. Applications to occupy such lands for non-marine purposes, such as for agriculture, for the erection of a house or shop, for the establishment of a limekiln, etc., will be disposed of by the Revenue authorities, who should, in the first instance, consult the local Port officer, and allow the occupation only on certain conditions expressed in a written agreement and not on ordinary patta; for example, the occupation should be terminable periodically on certain notice, such as at the end of the fasli, or at any time after a specified period of notice, and it should be stipulated that no compensation will be allowed for buildings or materials still on the site when the land is resumed after due notice. Applications from departments of Government to occupy lands within port limits will similarly be dealt with by the Revenue authorities in consultation with the Port Officer.

* (*a*) For hauling up or docking a sea-going vessel.
(*b*) For building a sea-going vessel.
(*c*) For storing timber, firewood, clay and tiles, before shipping and after landing.
(*d*) For storing cargo other than (*c*) before shipping and after landing.
(*e*) For hauling up a cargo or other boat for repairs.
(*f*) For building a cargo or other boat.
(*g*) For a crane site.
(*h*) For saw pits or sheds.
(*i*) For scraping native craft at a boat-bunder for repairs.
(*k*) For hauling up a vessel on a boat-bunder for repairs, etc.
(*l*) For laying up logs of timber or boats plying for hire at a boat-bunder.

G.O. 456, Marine, d. 17–9–06.
G.O. 497, Marine, d. 10–10–06.
B.P. 9, d. 5–1–07.

(v) *Lands containing topes or valuable trees.*—Where any land contains large groups of palmyras or fruit trees or valuable timber trees, whether growing spontaneously or artificially, it is generally desirable to keep the ownership in the hands of Government for abkāri or forest purposes. Tahsildars should, therefore, use considerable discretion in alienating such lands, and should in all doubtful cases obtain the orders of the Divisional-officer.

S.O. No. 18, paragraph 2 (*a*).

(vi) [a] *Waste lands suitable for building sites in towns.*[a]—These should be dealt with as provided in Standing Order No. 21.

[a] G.O. 3106, d. 20–9–10.

(vii) *Lands in the vicinity of railway stations.*—As much inconvenience is entailed by private individuals holding land in the vicinity of railway stations, Divisional-officers and Tahsildars are debarred from assigning for occupation Government land situated within half a mile (880 yards) of the boundary of a railway station except with the special sanction of the Collector obtained in each case. [b] The main object of the prohibition is to prevent the springing up of a congeries of insanitary huts in the neighbourhood of railway stations. [b] The Collector should inform his subordinates that they are prohibited from permitting any such occupation without special orders, and will be held personally responsible for any unauthorised occupation due to their act or neglect. The sanction of the Collector to the [c] permanent occupation [c] of such land should not be given [b] unless the Railway authorities have no objection to the grant [b]. [b] These instructions apply not only to assessed waste lands but also to all lands including village-site which are or may become at the disposal of Government by relinquishment, escheat, etc. All such lands should be formally transferred to poramboke and registered as "reserved" in the village accounts [b].

B.P. 2902, d. 21-11-81.
B.P. 1588, d. 20-6-82.
B.P. 661, d. 21-11-91.
B.P. 365, d. 24-6-93.
B.P. 28, d. 15-2-08.
G.O. 1152, d. 28-4-08.
B.P. 95, d. 15-5-08.
[b] G.O. 123, d. 17-1-12.
[c] B.P. 82, d. 11-4-02.

Note.—(1) Collectors may assign land of the above description for cultivation temporarily without reference to the Railway authorities on the express condition that no building of any kind shall be erected by the grantee on the land, and that Government shall be at liberty to take possession of it on one month's notice without payment of compensation save for standing crops.

B.P. 28, d. 15-2-08.
G.O. 1152, d. 28-4-08.

(2) Where the locality is such as to permit of a beginning being made towards the formation of a railway town the Collector should follow the general directions on the subject contained in Appendix IV.*

B.P. 279, d. 13-11-99.
B.P. 83, d. 11-4-02.

(viii) *Waste lands containing minerals, quarries, etc.*—Waste lands containing valuable minerals or quarries of building-stone, etc., [d] must [d] not be granted for cultivation on patta. Any application made in respect to such lands [d] must [d] be referred by the Collector, with full particulars and suggestions, for the orders of the Board.

G.O. 1293, d. 19-11-85.
[d] B.P. 308, d. 7-12-05.

(ix) *Relinquished lands.*—Valuable lands relinquished with arrears due thereon [e] must [e] not be granted on darkhast, but [e] must [e] be sold as provided in paragraph 5 of Standing Order No. 33.

S.O. No. 33, paragraph 5.
[e] B.P. 308, d. 7-12-05.

(x) *Lands sold for arrears of revenue and bought in by Government.*—These will be dealt with as set forth in Standing Order No. 45, paragraph 2.

(xi) *Lands acquired by Government for public purposes on payment of compensation, but not now required.*—These should be dealt with under Standing Order No. 90, paragraph 30.

(xii) *Tank-bed lands, padugais, lankas and river accretions.*—[a] All lands liable to submersion when a tank is full should remain registered as 'tank poramboke' as long as the tank is maintained; and darkhasts for such lands should be rejected.

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* Vol. II, page 41.

To ensure proper observance of this rule, the actual extent of the waterspread of each tank at full tank level should be shown in colour-wash in the karnams' and Tahsildar's copies of the village maps and against every field so shown, whether it is occupied or not, the entry, 'waterspread of tank' should be made in the Settlement register and adangal account. Against every unoccupied field so registered, the further entry 'tank poramboke' should be made if the field is not already shown as such; and in the case of occupied fields so registered, the same further entry should be made, as soon as the field reverts to Government at a revenue sale or by relinquishment or otherwise. Whenever in consequence of improvements or repairs to a tank its waterspread area increases, the records mentioned above should be revised accordingly. It is the duty of the karnam to see that the maps and registers mentioned above are kept up to date and that no 'waterspread' land transferred to 'tank poramboke' is assigned on patta.

Lands in the bed of abandoned tanks,[b] whether still classed as poramboke or not,[b] should be dealt with as laid down in Standing Order No. 16.[a] Padugais (*i.e.*, lands within the flood banks of rivers), lanka lands not held on patta, river accretions and re-formed lands for which their former owners have ceased to pay assessment, are at the absolute disposal of Government and should not be given on patta but should be leased out by auction [c] for any period not exceeding ten years [c]. Leases for not more than one year are subject to confirmation by the Collector. [c] Leases exceeding one year may only be granted with the concurrence of the Superintending Engineer, while leases exceeding five years require the previous sanction of the Board of Revenue.[c]

B.P. 1888, d. 20-7-74.
B.P. 120, d. 21-1-75.
B.B. 668, d. 20-11-93.
B.P. 315, d. 24-7-94.
B.P. 331, d. 11-10-97.
B.P. 314, d 22-11-98.
B.P. 31, d. 4-2-99.
G.O. 436, d. 7-7-99: (paragraph 12).
G.O. 494, d. 27-7-99 (paragraph 11).
B.P. 67, d. 29-3-01.
[a] B.P. 213, Sett., d. 20-9-01.
[a] B.P. 204, d. 6-10-03.
[b] B.P. 365, d. 19-12-06.
[c] G.O. 535, d. 25-6-01.
[c] B.P. 169, d. 18-7-01.
[c] B.P. 28, d. 15-2-08.

Note.—In Malabar and South Canara, the Collector may, at his discretion, dispose of river accretions otherwise than by leasing them out by auction.

B.P. 331, d. 11-10-97.
B.P. 169, d. 18-7-01.
G.O. 280, d. 30-1-08.
B.P. 29, d. 18-2-08.

(xiii) *Assessed waste lands on the Nilgiris, etc.*—[a] Assessed waste lands on the Nilgiris except those in the villages noted in the margin, on the Palnis outside the Kodaikanal settlement in the Madura district, on the Shevaroy, Kollimalai and Yelagiri hills in the Salem district and on the Kollimalais in the Trichinopoly district should be dealt with as prescribed in Standing Order No. 20.[a] [b] Land included in the blocks of surveyed and assessed land round the villages of the Kodaikanal taluk outside the Kodaikanal settlement, will, however, be dealt with under the darkhast rules. Applications will be disposed of by the [c] Divisional officer [c] who is empowered to assign to an individual applicant not more than 20 acres. Applications for larger areas should be submitted for the orders of the Board.[b]

(1) Masinigudi.
(2) Arakkodu.
(3) Kokkodu.
(4) Kadinamala.
(5) Nandipuram.
(6) Hallimayar.
(7) Kallampalayam (a hamlet of Basuvapuram).

[a] G.O. 2826, d. 18-9-11.
[a] G.O. 3527, d. 27-11-11.
[b] G.O. 1078, d. 3-11-05.
[b] B.P. 326, d. 22-12-05.
[c] G.O. 2066, d. 18-6-10.
[c] B.P. 239, d. 31-8-10.

(xiv) *Lands within cantonment limits.*—No lands situated within the limits of cantonments can be assigned on patta without the special sanction of the Military authorities.

G.O. 4727, Mis., d. 16-12-93. B.P. 28, d. 18-1-94.

(xv) *Waste lands affected by irrigation projects executed or to be executed at the cost of Government.*—[d] Waste lands likely in the opinion of Government to be affected by irrigation projects may be assigned under the darkhast rules only on the condition, that the assignment is subject to the right of Government to resume the lands at their pleasure without compensation at any time until the original assignment is declared absolute by them. Similarly when such lands are sold under paragraph 13 of this Standing Order they should be sold subject to the right of Government to resume at their pleasure the whole or any portion of the lands sold on repayment of the purchase money or such share of it as is proportionate to the area resumed unless and until this right of resumption has been waived by Government. This liability to resumption should be distinctly stated in the order of assignment and in the sale notification if the lands are sold under paragraph 13 of this Standing Order.

A notification to this effect with a list of the villages in which such conditional assignments are to be made should, with the previous approval of the Board, be published from time to time in the *Fort St. George Gazette* and in the District Gazettes. A permanent register should be kept of all lands thus conditionally assigned.[d]

Where there are large areas of waste land which derive their present or prospective value solely from irrigation projects executed or to be executed at the cost of the State, they should ordinarily be sold after reserving a moderate but sufficient percentage in each village for free distribution among the resident ryots [e] and for the purposes specified in S.O. No. 88–A.[e] Lands not so reserved may be sold at any time when it becomes apparent that the present or prospective value derivable from the irrigation project has stimulated a demand for any land in the area, but the sanction of the Board should be obtained before notifying such sales. [f] It should be stipulated in the sale notice that the assessment on the land will be liable to alteration at any general revision of the land revenue settlement of the district.[f]

B.P. 85, d. 15–3–95.
B.P. 28, d. 15–2–08.
[d] G.O. 1452, d. 14–5–12.
[e] G.O. 2632, d. 10–8–10.
[e] B.P. 229, d. 24–8–10.
[f] G.O. 557, d. 14–6–05.
[f] B.P. 147, d. 12–7–05.

3. *Application to be in writing*—(i) *Form and contents.*—Applications for assessed lands must be in writing and must clearly specify the land desired. They may be written on plain paper, and may be presented at any time of the year; but no application can be received except for land which is actually at the time unoccupied, or has been occupied without proper sanction, or has just been formally relinquished though not actually quitted.

(ii) *Conditional darkhasts.*—No notice should be taken of conditional darkhasts.

B.P. 1943, d. 1–9–86. G.O. 406, d. 12–5–93.

4. *To whom applications should be made.*—Applications for ordinary assessed land may be made either to the village authorities or to the Tahsildar; but the disposal of such cases, subject to the necessary appeal, rests always with the Tahsildar. Applications by village officers and

members of their families must, however, always be made to the Tahsildar in the first instance.

B.P. 5632, d. 9-9-63. G.O. 406, d. 12-5-93.

5. *Procedure on receipt of application.*—When an application for land is made, in the first instance, to the Tahsildar, it should be referred by him to the village authorities for report. On receipt of the application by the village officers, either direct or through the Tahsildar, it should at once be entered in register* C given in Appendix V, the fact of the application being forthwith published in the village by beat of tom-tom, and a notice of it in † Form A-1 (in Appendix V) posted up in the village choultry and on the darkhast land for fifteen days. At the end of that period a memorandum in duplicate (‡ Form A in Appendix V) should be prepared and sent to the Tahsildar without delay, together with the notice († Form A-1), which should be signed by the monigar and the karnam and attested by at least two other persons in token of such publication. [a] The attesters should be persons holding a patta for lands adjoining the land applied for and situated in the same village or other persons having prior claims under paragraph 8 *infra.*[a] If there are none of these, or they are illiterate, any two other respectable inhabitants may attest. But in this case the reason why the adjacent [a] pattadars,[a] etc., have not attested the notice should be explained at the foot of † Form A-1. The memorandum should also be accompanied by a list in § Form A-2 (in Appendix V) showing adjacent [a] pattadars [a].

B.P. 5632, d. 9-9-63. B.P. 1943, d. 1-9-86.
B.P. 1532, d. 15-8-72. G.O. 406, d. 12-5-93.
B.P. 1615, d. 17-8-72. [a] B.P. 210, d. 1-8-12.

6. *Grant of portions of survey fields on darkhast.*—Any portion of a survey field may be applied for and granted on darkhast provided that it is in a single block, and not in patches and is readily accessible from without. Where the darkhast is for a portion of a field which does not fulfil these conditions, it is open to the Tahsildar to refuse to grant the application unless the applicant consents to pay the assessment fixed on the entire field.

B.P. 500, d. 25-2-86. G.O. 1936, d. 17-7-09; B.P. 319, Sett., d. 4-9-09.

7. *Grant of darkhast.*—If the village officers' report shows that no objection exists to the grant on patta of the land applied for, and there is only one applicant therefor, the land should be granted to him on his complying with the conditions set forth in paragraphs 27 to 29 *infra*. If there are several applicants, the Tahsildar should decide which of them is entitled to preference and should grant the land accordingly, subject to the conditions aforesaid. [b] A Tahsildar should not on his own authority refuse to assign assessed waste land unless it falls within any of the classes specially provided for in paragraph 2 of this order. If he considers the assignment objectionable, he should make a reference to the Divisional-officer who, if he concurs with the Tahsildar, should obtain the sanction of the Collector to its registry as poramboke.[b]

B.P. 5632, d. 9-9-63. [b] B.P. 54, d. 6-3-05.
[b] G.O. 687, d. 9-3-08. [b] B.P. 79, d. 22-4-08.

8. *Rules of preference when there are two or more applicants*—(i) *Order of preference.*—As a general rule, preference between two or more applicants should be in the following order.

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* Vol. II, page 44. † Vol. II, page 43. ‡ Vol. II, page 42. § Vol. II, page 43.

(1) If scattered trees on the darkhast land are already held on patta, or if a well exists on the land, the holder of the tree-patta or the ryot who has been using the well-water for cultivation should have preference.

B.P. 2245, d. 1-8-85.

(2) Darkhasts for whole survey fields will have the preference over those for portions only :—

[a] Provided that when two or more darkhasts are received for the whole or a part of a dry survey field measuring more than 5 acres or of a wet survey field, or one which it will be possible to irrigate from any new project, measuring more than 2 acres, the field will be sub-divided, if any of the competing applicants desire it, into convenient areas not exceeding 5 acres or 2 acres as the case may be, and the prior claim of any holder of a patta for land adjoining the field applied for will be restricted to one sub-division. [a]

G.O. 312, d. 26-2-75. [a] G.O. 1425 d. 13-5-11.

(3) In the absence of a claim on either of the above grounds preference will be given in the following order :—

(*a*) [b] to the holder of a patta for land adjoining the land applied for and situated in the same village [b];
(*b*) to the first among the applicants who is a pattadar of the village ;
(*c*) to the first applicant in the absence of any of the above privileged persons.

[c] Provided that—

(i) a ryot through whose relinquishment or default in payment of revenue the land has become unoccupied can have no preferential claim ;

(ii) a pattadar who has occupied land adjacent to his holding without application, and has not applied for, or has refused, a patta for such land, shall forfeit his preferential claim in respect of such land.[c]

B.P. 5632, d. 9-9-63.
B.P. 2801, d. 26-4-69.
B.P. 501, d. 2-2-71.
B.P. 2226, d. 18-11-72.
G.O. 406, d. 12-5-93.
G.O. 577, d. 28-6-93.
[b] B.P. 195, d. 30-9-03.
[c] G.O. 1425, d. 13-5-11.

Note.—(1) When two or more applicants are equally qualified under clauses (1), (2) and (3) (*a*) above, the preference shall ordinarily be given according to the order of application.

G.O. 614, d. 11-7-93.

(2) An inamdar cannot claim the right conferred on an adjacent landholder by clause (3) (*a*) *supra* [d] on the ground that his inam lands adjoin the land darkhasted for.[d]

B.P. 195, d. 30-9-03. [d] G.O. 1170, d. 20-11-03.
[d] B.P. 253, d. 16-12-03.

(ii) *Departure from rules in special cases.*—The foregoing are general rules, and may be departed from in special cases when consideration of equity require it, but not otherwise. In such cases full reasons for the decision should be clearly stated in column 19 of the village officers' memorandum.

B.P. 1943, d. 1-9-86.

(iii) *General proviso.*—Nothing contained in these rules shall be held to debar Government from disposing of assessed waste land otherwise than under these rules at their discretion as heretofore.

B.P. 217, d. 12-9-99.

9. *Exclusion of road-way.*—When a road runs through the land darkhasted for, the extent required at a maximum width of 44 yards should be deducted and the remainder assigned for cultivation.

B.P. 1604, d. 16-8-72.

10. *Exclusion of tank-bunds, etc.*—Similarly, when the bank of an irrigation work runs through or near the land, the extent of land required to allow a 25 yards' margin along the foot of the embankment should be deducted if the irrigation work is an important one, such as a main canal, a main distributary or a main drainage channel. In the case of subordinate or minor distributaries or minor drains, a margin of 6 yards will be sufficient. Detailed lists of both the classes of works above referred to will be furnished by the Department of Public Works. But, if in any case the irrigation work concerned is not found in either list, a margin of 25 yards should be reserved, or reference made to the Executive Engineer; in the case of channels without embankments it will, however, suffice to deduct a margin of 3 yards. The land deducted as above should be shown in the accounts as tank or channel poramboke as the case may be.

B.P. 320, d. 5-2-86. B.P. 502, d. 8-9-92.
G.O. 406, d. 12-5-93.

11. *Communication of orders on darkhasts.*—The Tahsildar's order sanctioning the assignment of the land should be recorded in the A memorandum received from the village and the duplicate copy of the A memorandum, with the Tahsildar's order, should immediately be sent to the village authorities. It should also be communicated at once by the Tahsildar to all the parties concerned, printed endorsements in Form D* given in Appendix VI being used for the purpose. [a]In no part of the Tahsildar's work are promptitude and system more important than in the disposal of darkhast cases. While on tour, he should dispose of any darkhasts that may be pending in the villages visited.[a]

B.P. 1943, d. 1-9-86. B.P. 123, d. 19-6-08.
G.O. 406, d. 12-5-93. [a]G.O. 687, d. 9-3-08.
[a]B.P. 79, d. 22-4-08.

12. *Registry.*—On receipt of the A memorandum containing the Tahsildar's order, the village officers should at once register the name of the assignee as entitled to a patta at the next jamabandi.

If the Tahsildar's order is set aside on appeal, the village authorities should make the necessary corrections in the village records on receipt of the appellate order from the Tahsildar. The party in possession of the land should not be interfered with on the strength of the appellate order, as his summary dispossession could not be said to be by due course of law. The person in whose name registry has finally been ordered will in due course receive a patta, provided with which he should be left to obtain possession of the land by suit or otherwise.

B.P. 123, d. 19-6-08.

13. *Sale of occupancy right by auction.*—When assessed waste land is darkhasted for under the rules by two or more persons, and the Tahsildar or Divisional Officer is unable to decide which of them has the best claim to have the land assigned to him, the Divisional Officer may order the right of occupying the land to be sold by public auction to the highest bidder. The purchaser at such auction will be liable to pay the same assessment as if the land had been assigned to him in the first instance on darkhast. Any

* Vol. II, page 45.

person may bid at such auction. When land is thus sold, a provision should be inserted in the conditions of sale similar to clause 3 of section 36, Madras Act II of 1864, requiring the deposit by the purchaser, at the time of purchase, of a sum equal to 15 per cent. of the price, such deposit being declared liable to forfeiture should the remainder be not paid within thirty days from the date of sale. [a]It should also be stipulated in the sale notice that the assessment on the land will be liable to alteration at any general revision of the land revenue settlement of the district.[a]

B.P. 232, d. 26–6–96.
G.O. 1146, d. 18–9–83.
B.P. 17, d. 2–2–06.
[a] G.O. 557, d. 14–6–05.
[a] B.P. 147, d. 12–7–05.

14. *Appeals.*—From every original decision in darkhast cases, whether it be passed by the Tahsildar, the Divisional Officer, or the Collector, one appeal shall be allowed, provided that it be made within 30 days of the date of the original decision if the appeal is from the Tahsildar to the Divisional Officer or from the Divisional Officer to the Collector, and within 40 days if it be from the Collector to the Board. In computing the period of limitation, the day on which the decision appealed against was pronounced and time requisite for obtaining a copy of that decision shall be excluded. On all copies issued shall be entered the date of the decision, the date of the application for copy, the date on which the copy was ready for delivery and the date on which the appeal time expires. Any person interested in the matter may appeal. Appeals in darkhast cases need not be stamped.

15. *Admission of time-barred appeals.*—Any appellate authority referred to in the last paragraph may admit an appeal after the expiry of the period of limitation therein laid down, provided he is satisfied that the appellant had good and sufficient cause for not presenting the appeal within such period and provided that in no case shall an appeal be admitted if not made within six months of the date of the decision appealed against.

16. *Revision.*—The order of the authority making the assignment, if no appeal is presented, or of the authority to whom the appeal lies under paragraph 14, if an appeal is presented, is final, and no second appeal shall be admitted. But if at any time within three years of the original or appellate decision, the Divisional Officer or the Collector is satisfied that the decision was passed under mistake of fact or owing to fraud or misrepresentation, or that it exceeded the limits of authority possessed by the officer passing it, and that the interests of Government or of the public are affected thereby, the Divisional Officer, if the decision was that of the Tahsildar, or the Collector, if it was that of the Divisional Officer, may set aside, cancel or in any way modify the decision. Provided that nothing contained in this paragraph shall limit the power of the Board of Revenue to set aside, cancel, or amend any decision in a darkhast case on being satisfied that the decision exceeded the powers conveyed by the Standing Orders to the person making the order or that it was passed under a mistake of fact or owing to misrepresentation or fraud.

17. *Procedure if appellate or revising authority reverses an order refusing assignment.*—When a superior authority revises the order of a subordinate officer declining to assign a piece of land, such authority should invariably direct merely that the land shall be assigned under the darkhast rules, leaving it to the Tahsildar to consider the claims of rival applicants and decide who is best entitled to the assignment of the land.

B.P. 79, d. 22–4–08.

18. *Procedure in hearing appeals.*—No appeal petition should be admitted unless accompanied by certified copies of the decision or decisions already passed in the case. No district officer should decide a case in appeal without giving the other party notice to appear and be heard. The decision, whether in English in the officer's own hand, or prepared under his verbal instructions in a vernacular language, should be kept with the record of the case, and a copy given to parties, as a matter of course, on their application, and on payment of any necessary fees or stamp. Orders passed on appeals should invariably be communicated in writing and free of charge to the parties concerned, unless the decision was passed in their presence.

B.P. 30, d. 5-1-72.
B.P. 677, d. 31-10-87.
G.O. 406, d. 12-5-93.

SECTION (ii).—DARKHAST FOR UNASSESSED OR RESERVED LAND.

19. *Procedure.*—Applications for unassessed lands or assessed lands reserved for public purposes, [c]or assessed lands whose assignment is otherwise barred under paragraph 2,[c] should be presented in writing to the Tahsildar or the Divisional Officer. [a]Such applications need not be stamped.[a] On receipt of an application the Tahsildar will make inquiries as to whether the land falls under channel or communal poramboke, or its grant is otherwise objectionable on any of the grounds specified in paragraph 2 above. [b]If he considers the grant of the land undesirable, he will reject the application; but, if in his opinion the land may be granted, he will make a reference to the Divisional Officer, who, if he agrees with the Tahsildar, and subject to the rules and conditions laid down in paragraph 2 above, will cause the proposal to transfer the land to "ayan" or "assessed" to be published in the village, in the manner prescribed in paragraph 5, and will then obtain the sanction of the Collector so to transfer it. If the Collector sanctions the transfer of the land to "ayan," an A memorandum will be submitted by the village officers, and the darkhast rules in section (i) will then apply.[b]

G.O. 406, d. 12-5-93.
G.O. 680, d. 14-11-98.
B.P. 17, d. 2-2-06.
[a] B.P. 84, Sep. Rev., d. 27-2-97.
[a] B.P. Mis. 4291, Sep. Rev., d. 23-9-99.
[a] G.O. 6, d. 8-1-00.
[b] B.P. 308, d. 7-12-05.
[c] G.O. 476, d. 18-2-08.
[c] B.P. 66, d. 26-3-08.

Note.—(1) In the case of specially valuable unassessed lands, the grant of which on patta is not objectionable, the Collector may, after recording his reasons, order the right of occupying the land to be sold by auction to the highest bidder. The land will then be transferred to *Ayan* and granted on patta to the successful bidder. The sale and grant of patta in such cases will be under the conditions specified in paragraphs 13 and 22 of this order [d]including the provision for the periodical revision of the assessment fixed on the land.[d] [e]Such sale when held by an officer of lower rank may be confirmed by the Divisional Officer.[e]

B.P. 41, d. 29-1-94.
[d] B.P. 159, d. 22-8-00.
[e] G.O. 557, d. 14-6-05.
[e] B.P. 147, d. 12-7-05.

(2) No change should be made in the revenue classification of lands on the margin of rivers or irrigation works which are usually leased out by the Public Works Department without intimation of the fact being given to the Executive Engineer of the division.

B.P. 112, d. 15-6-00.

SECTION (iii).—UNAUTHORIZED OCCUPATION.

20. (i) *Assessed land (except land reserved for public purposes or whose assignment is otherwise barred under paragraph 2).*—If assessed lands are

occupied without formal application, the occupants should be required to submit formal applications at once if they desire patta, and a memorandum in Form A should then be submitted to the Tahsildar, notice of such occupation being previously published in the village in the manner prescribed in paragraph 5 above. The Tahsildar should then dispose of each case under paragraph 7 above. If the occupants do not desire patta, the occupation should be reported to the Tahsildar in the B memorandum of unauthorised occupation, which has to be sent to the taluk every month under paragraph 21.

(ii) *Nil statement.*—A *nil* statement should be sent for each month from every village in which there has been no unauthorised occupation.

G.O. 476, d. 18-2-08. B.P. 66, d. 26-3-08.

21. *Unassessed or reserved land.*—In cases of unauthorized occupation, without formal application, of unassessed lands or assessed lands reserved for public purposes or the assignment of which is otherwise barred under paragraph 2 *supra*, a separate memorandum in Form (B)* in Appendix VII should be sent monthly, in duplicate, by the village officers to the Tahsildar, a *nil* statement being submitted if there is no such occupation in any month. The Tahsildar should, in due course, obtain the orders of the Divisional Officer, [a] who, if he considers the occupation unobjectionable, will (subject to the reservations specified in paragraph 2 above) cause the proposal to assign the land to be published in the village in the manner prescribed in paragraph 5 and will then apply to the Collector for sanction to transfer the land to 'Ayan.' If the Collector sanctions the transfer, the land will be disposed of under the darkhast rules in section (i).[a] If, however, the occupation is, in the Divisional Officer's opinion, objectionable, he can check it by [b] applying the provisions of Act III of 1905 in accordance with the instructions contained in S.O. No. 26.[b] The orders of the Divisional Officer should be communicated to the village officers in the duplicate copy of the memorandum.

G.O. 180, d. 3-2-75.
B.P. 654, d. 28-2-84.
B.P. 1943, d. 1-9-86.
G.O. 406, d 12-5-93.
[a] B.P. 261, d. 2-10-07.
[b] B.P. 279, d. 9 10-06.

22. *Rate of assessment to be charged.*—When unassessed lands are ordered to be assigned on patta, the assessment to be charged will ordinarily be the assessment on similar land in the neighbourhood, but the Divisional Officer can exercise his discretion in the matter.

G.O. 406, d. 12-5-93.

23. *Unauthorized occupation by village officers.*—Village officers are absolutely prohibited from entering upon or cultivating assessed or unassessed waste lands whether in their own or other villages, unless such lands have been assigned to them under the darkhast rules by competent authority.

24. *Forms to be correctly filled in.*—In preparing the memoranda A and B, village officers should see that the several columns are correctly filled in.

25. *Preparation of A memorandum.*—In column 5 of the A memorandum †, the land should be described as wet or dry. In filling up column 12, it should be explained why a right-of-way is required, whether to allow access to cultivable waste or for what other purpose. If an irrigation channel or the embankment of an irrigation work does not run through the land, but

* Vol. II, page 46.

† Vol. II, page 42.

merely adjoins it, its distance from the land should be reported. In column 13 should be included the names of all persons who have applied for the land or have objected to its grant to the applicant or occupier. Columns 1 to 17 should be filled in by the village officers, and the memorandum should be dated and signed both by the monigar and karnam. When the submission of the memorandum is delayed beyond 20 days from the date of receipt of the application, the cause of the delay should be explained in the remarks column. The village officers should be held responsible for the correct filling up of the memorandum. Columns 18 and 19 will be filled in by the Tahsildar, and one copy of the memorandum will be returned to the village officers, who will thereupon fill in column 20 and carry out the orders of the Tahsildar.

B.P. 5632, d. 9-9-63. B.P. 289, d. 19-2-81.
B.P. 1943, d. 1-9-86.

26. *Maintenance of darkhast records.*—Files of A and B memoranda and the register C should be maintained by the village officers, while a register in the Form No. 4 prescribed in the Taluk Manual should be kept in the Tahsildar's office. It will be the duty of the Tahsildar to have the village file of A memoranda and the C register examined and compared with the taluk register, and to submit the latter, at the time of settlement, to the officer making the jamabandi, with an attestation under his signature duly certifying that it is correct. He will also obtain the countersignature of the Settlement Officer to it, in testimony that it has been submitted and has been found open to no objection. It will be the duty of Jamabandi officers to examine how far the above rules have been observed.

B.P. 5632, d. 9-9-63. B.P. 159, d. 18-3-90.

SECTION (iv).—GENERAL CONDITIONS APPLICABLE TO ALL ASSIGNMENTS UNDER THIS STANDING ORDER.

27. *Date from which assessment is payable.*—The applicant must, if his application be complied with, be ready to pay the assessment on the land for the fasli in which he receives possession of it, unless otherwise specially ordered by the Collector. [a] Provided that no charge shall be made for land newly granted from waste for the fasli in which possession is given, unless a crop has been actually reaped therefrom within the fasli.[a] In the case of land occupied without application, the whole amount of assessment of the land shall be payable within thirty days after the amount has been fixed by the proper authority and notified to the party concerned.

B.P. 71, d. 18-1-73. [a] G.O. 674, d. 31-7-02.
G.O. 406, d. 12-5-93. [a] B.P. 200, d. 1-9-02.

Note.—In the Wynaad taluk of the Malabar district, plantations of pepper, coffee, tea, cinchona, rubber or other special products newly made on land taken up under these rules or on land already under occupation will be exempt from assessment for three complete years. The assessment on similar lands newly cultivated with agave will be remitted for five complete years. The question as to what products shall be deemed to be "special" for the purpose of this rule is a matter entirely within the discretion of Government.

G.O. 794, d. 25-7-04. G.O. 681, d. 26-7-05.
B.P. 274, d. 2-8-04. B.P. 229, d. 3-8-05.
G.O. 1105, d. 1-10-04. G.O. 867, d. 5-9-06.
G.O. 1353, d. 10-12-04. B.P. 338, d. 15-9-06.
B.P. 472, d. 16-12-04. G.O. 2644, d. 3-9-12.

28. *Payment for standing trees.*—Where there are trees standing on the darkhast land, their value, as settled by the District Forest Officer or under the orders of the Collector, should be recovered from the successful applicant before he is put in possession of the land, unless the Collector thinks fit, as

a special case, to give a patta for the land with the usufruct of the trees standing thereon. [a] Collectors may at their discretion invest Tahsildars and Deputy Tahsildars with the power of confirming the valuation of trees when the value does not exceed Rs. 50.[a] The value of any buildings, wells, etc., should be similarly collected; [b] provided that such recovery need not be made in the case of wells, not constructed by Government, the water of which the applicant has already been using for purposes of irrigation.[b] [c] Nor should any recovery be made on account of the value of the trees standing on the bunds of such wells.[c]

B.P. 925, For., 22, d. 15-3-84.
G.O. 406, d. 12-5-93.
B.P. 339, d. 15-6-93.
B.P. 346, d. 15-8-94.
[a] G.O. 454, d. 6-5-03.
[a] G.O 1918, d. 16-7-09.
[a] G.O. 2518, d. 11-9-09.
[a] B.P. 181, For., d. 30-9-09.
[b] B.P. 2245, d. 1-8-85.
[b] B.P. Mis., 426, d. 2-2-97.
[b] B P. Mis., 3298, d. 19-11-00.
[b] B.P. 52, d. 10-3-02.
[b] G.O. 533, d. 16-6-02.
[b] B.P. 156, d. 4-7-02.
[c] B.P. 212, d. 7-5-92.
[c] B.P. 128, d. 10-7-03.

Note.—Where wells have been used or are required partly or wholly for drinking purposes by the villagers, it is unadvisable to include them in the patta of any ryot.

B.P. 110, Sett., d. 15-2-92.
B.P. 52, d. 10-3-02.
G.O. 533, d. 16-6-02.
B.P. 156, d. 4-7-02.

29. *Payment of cost of demarcation.*—Applicants for demarcated land in districts where waste land has been demarcated at the cost of Government will be required, before taking possession, to pay the expense which has been incurred in demarcating it, the amount being calculated on the average cost of demarcation in the taluk. If the land has been unoccupied since the date of demarcation, the entire expense of the demarcation so calculated will have to be paid by the applicant, and in the case of land which has been occupied since the demarcation, the applicant will be required to pay any balance known to be due on that account by the previous occupant. If there are no boundary marks, it will be incumbent on the applicant to place them in such manner as may be required by the village authorities.

B.P. 5632, d. 9-9-63.
B.P. 3668, d. 30-5-70.

SECTION (v).—SPECIAL DARKHAST RULES.

30. *Chingleput, South Canara and Goomsur taluk of the Ganjām district.*—The foregoing rules are applicable to the Chingleput and [d] South Canara[d] districts [e] and the Goomsur taluk of the Ganjām district [e] subject to the modifications which are noted in Appendices VIII*, IX † and X ‡ respectively.

G.O. 841, d. 28-1-94.
G.O. 219, d. 19-4-95.
[d] B.P. 260. d. 2-10-07.
[e] B.P. 8, For., d. 6-1-09.

16. Disposal of tank-bed lands—*Sub-division into convenient plots.*—[f] When a tank is removed from the list of irrigation sources and the ayacut thereunder transferred to dry, the lands in the bed of the tank should be laid out into convenient plots of [g] not less than half an acre each [g] and sold by auction, subject to payment of the highest dry assessment current in the village [f] [h] or of the settlement assessment if the land has been classified and assessed since the abandonment of the tank. [h] [i] It should be stipulated in the sale notice that the assessment is liable to alteration at any general revision of the land revenue settlement of the district.[i] [j] Sales under this order require the previous sanction of the Collector. [j]

[f] G.O. 550, d. 7-4-75.
[f] G.O. 380, d. 30-5-90.
[f] B.P. 215, d. 17-7-90.
[f] B.P. 270, d. 8-9-90.
[g] G.O. 736, d. 11-6-84.
[h] B.P. 365, d. 19-12-06.
[i] G.O. 557, d. 14-6-05.
[i] B.P. 147, d. 12-7-05.
[j] G.O. 2536, d. 13-9-09.
[j] B.P. 333, Sett., d. 16-9-09.

* Vol. II, page 47. † Vol. II, page 50. ‡ Vol. II, page 52.

2. *Compensation to inamdars.*—[a] Where there are inam lands under the tank, the inamdars may be allowed to have their lands transferred to dry and have the quit-rent revised accordingly [a]; [b] or may be compensated by a grant of land in the tank-bed sufficient to make up the difference between the wet and dry assessment of their holdings. In the latter case, the inam lands should be assigned in one block, and the area available after compensating the inamdars should be sold under paragraph 1 *supra.*[b]

[a] G.O. 1607, d. 20-12-83.
[b] B.P. 914, d. 6-7-80.
[b] G.O. 1184, d. 18-9-80.

17. Cowles—*In what cases granted.*—[c] Progressive cowles for cultivation are rarely necessary under a moderate assessment, and should be restricted to the reclamation of heavy jungle land, of swamps, or of land infested with nuth grass, [g] the cultivation of trees or shrubs for green manure, [g] or similar exceptional cases.[c] [d] Cowles free of assessment, varying in period from five to [e] twenty [e] years at the discretion of the Collector, may be given for clearing waste land covered with prickly-pear.[d]

2. *Yearly clearance to be enforced.*—[d] The extent of land to be cleared yearly should be entered in a cowle. Thus in a five-year cowle it should be made a condition that one-fifth of the land is to be cleared yearly. The forfeiture of the cowle should be the penalty for non-fulfilment of the contract.[d] [f] The terms of all cowles should be strictly enforced.[f]

[c] B.P. 949, d. 19-3-59.
[c] G.O. 648, d. 11-5-59.
[c] B.P. 4078, d. 10-10-59.
[d] B.P. 2372, d. 25-8-74.
[d] G.O. 1236, d. 29-9-74.
[e] B.P. 172, d. 11-4-93.
[f] B.P. 4006, d. 5-10-59.
[g] B.P. 5, d. 18-1-08.

18. Scattered trees and topes—

[a] *Note.*—(*i*) This Standing Order does not apply to reserved forests or reserved lands which are under the control of the Collector in his capacity of head of the Forest Department in his district. For rules regarding these, see Forest Manual.

(*ii*) Paragraphs 1 and 2 (*b*) do not apply to the Tinnevelly district.
B.P. 200, d. 4-9-08.

1. *Trees on occupied lands.*—Subject to the exception noted below, no claim should ordinarily be made on behalf of the Government to any rights over trees growing on land held on ryotwari patta, or as inam, or as village or town house-site. Separate pattas should not be issued for the trees, and where such pattas now exist the tree-patta should be cancelled, and the tree-pattadar left to make his own arrangements with the land-pattadar, if the two are different persons.

Exception.—When conditions have been expressly inserted in the patta limiting the pattadar's rights over the trees [paragraph 2 (*b*) (i) below] or when land has been assigned on special patta, cowle or lease with such limiting conditions, those conditions should be strictly enforced.

Note.—*Trees on or in dasabandham tanks.*—Trees growing on dasabandham tank-bunds are the property of the inamdar. Dasabandham inamdars may also be allowed to enjoy the trees in the tank beds if it is customary for them to do so.

2. *Trees on unoccupied lands.*—Collectors should exercise special care before assigning lands containing scattered trees or topes.

(*a*) *Valuable topes.*—Lands on which there are large groups of palmyras, date-palms, fruit-trees, or valuable timber trees, whether growing spontaneously or cultivated, should usually not be assigned, but should be retained in the hands of the Government for abkāri or forest purposes. If any trees standing on such lands are given or sold for domestic purposes, the Collector should arrange to have others planted in their stead.

(b) *Scattered trees and topes other than those falling under* (a).—(i) If the assignment of the land on which the trees stand is unobjectionable, the land with the trees on it should ordinarily be disposed of under the darkhast rules (*vide* Board's Standing Order No. 15). In such cases the heirs of the original planters of the topes should be given preference over other applicants.

If the trees on the land applied for are already held on tree-patta, the holder of the tree-patta should be offered the first choice of taking the land on patta. If he elects to take the land on patta, a patta should be issued to him for the land, if not, to the other applicant. In either case, the separate tree-patta should be cancelled.

Before a patta for the land is issued or the applicant put in possession of the land, the value of the trees should ordinarily be recovered from him, and they will then become his property. If, however, in special cases the Collector [f] or Divisional Officer [f] thinks it unnecessary to insist on the payment of the value of the trees, he may issue a patta embodying a condition that the pattadar is to have as regards trees then standing on the land a right to the usufruct only, without the right to fell, or to claim the tree should it fall. [g] In the Tanjore district, the value of the trees held on patta on Government waste land or of trees planted on the classes of poramboke land specified in the note under paragraph 2 (b) (ii) *infra* is not to be collected.[g]

(ii) If the assignment of the land is objectionable, the trees themselves may be given on patta. The form of tree-patta to be adopted is that given in Appendix XI.* The tree-patta conveys to the pattadar only the right to the usufruct of the trees, and is liable to be cancelled if the land is at any time given on patta. The ownership of the trees continues to vest in the Government; the pattadar has no right to the trees if they fall, and their value should be recovered from him if he fells or otherwise destroys them.

The Collector should arrange to gather and dispose of the produce of all trees on Government land which have not been assigned on patta.[a]

[g] *Note.*—In the Tanjore district Government do not claim the ownership of trees held on patta or of trees planted by ryots on channel and river banks or on padugai porambokes or within 20 yards of the deep bed of rivers, provided that in the last-mentioned case the trees were planted before 1864.[g]

3. *Charge for irrigation.*—When water is taken from a Government source for trees standing on unirrigated land, the usual water-tax will be levied in addition to the dry assessment. When cocoanut or other trees are planted on irrigated land, a single crop or a double crop assessment will be levied with reference to the registry of the land as single or double crop; [b] but if water is taken for a number of months in the year sufficient to raise two rice crops, double crop assessment should be charged even if the plantation is on land registered as single crop.[b] [c] On new plantations of this description, however, even upon land registered as double crop, the single crop assessment only will be levied, unless water be taken from a Government source for a number of months in the year sufficient for raising two rice crops.[c] [d] These instructions apply to tope plantations only but not to betel gardens which should be treated as garden crop and charged double crop assessment.[d]

4 *Crediting of tree revenue.*—[e] The revenue from trees and from minor produce on occupied lands other than reserved forests and reserved lands falls generally under the following heads.

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* Vol. II, page 55.

(1) Tax on trees held on patta which stand on unreserved lands and the sale-proceeds of such trees as have withered or have been blown down or cut, in cases where the tree-patta conveys only a right to the usufruct.

(2) Revenue from trees on village poramboke (other than those held on patta), including sale-proceeds of withered trees and wind-falls.

(3) Sale-proceeds of the usufruct of toddy-yielding and other fruit trees and of the right to gather the minor produce on unreserved lands, such as the *avaram* or *tangedu* bark, grass, etc.

(4) Sale-proceeds of withered trees and wind-falls on unreserved land other than those held on patta.

(5) Value of trees standing on lands assigned on darkhast.

Of these item (1) should, as a general rule, be credited to "Land Revenue" and the remaining four items to "Forests."[e]

[a] G.O. 712, d. 25-7-06.
[a] B.P. 241, d. 29-8-06.
[b] B.P. 337, Sett., d. 6-5-92.
[c] B.P. 8218, d. 23-12-64.
[c] B.P. 420, d. 25-3-80.
[d] B.P. 1552, d. 8-7-86.
[e] B.P. 1469, d. 28-4-59.
[e] B.P. 268, For., d. 5-7-97.
[e] B.P. 347, For., d. 14-8-97.
[e] B.P. 502, For., d. 15-11-98.
[f] B.P. 224, d. 23-9-08.
[g] B.P. 200, d. 4-9-08.
[g] G.O. 2867, d. 19-10-09.
[g] B.P. 246, d. 2-11-09.

19. Grant of land for private or public topes—*Grant of land for private topes*—(i) *Application.*—Every person wishing to plant a tope for his private benefit, whether as a plantation for firewood or otherwise, should apply to the Collector for sanction.

G.O. 492, d. 19-2-08. B.P. 63, Sett., d. 5-3-08.

(ii) *Nature of land granted.*—As a rule, the land granted for private tope-planting must have been waste for ten years. If the tope be planted in land usually under cultivation, however, such land will, as a general rule, be assessed with full tax from the time the trees are planted, whether it be cultivated or not.

(iii) *Conditions of planting.*—The grantee should plant out one-fifth at least of the whole extent in each year subsequent to the grant, so that the whole may be planted within the fifth year. The system of planting adopted, the number of trees to the acre, and their position in relation to each other must be such as will satisfy the Collector that the land has been obtained *bonâ fide*, and is being used for the purpose of plantation and not of cultivation.

(iv) *Water-rate.*—A water-rate will be charged when Government water is used for the irrigation of the trees or the cultivation of crops, wet or dry, on tope lands which are tax-free under these rules.

B.P. 395, d. 5-7-93.

(v) *Exemption from assessment.*—Subject to the proviso in condition (i) *supra* and provided that conditions (ii) and (iii) are fulfilled, the land will be exempt from assessment for twenty years, whether it is cultivated by the grantee or not.

(vi) *Exhibition in accounts.*—[a] Such lands should not, however, be included in the statement of the grantee's ordinary ryotwari holding, but should be shown separately in the accounts.[a]

[a] B.P. 109, Sett., d. 23-6-02. [a] B.P. 163, d. 14-7-02.

(vii) *Levy of full assessment.*—After the lapse of the period of twenty years referred to in clause (v), the full assessment on the land will be charged; and if the land be unassessed, the Collector will determine the assessment to be levied. In so doing he may allow for the sterility of the soil or take account of other matters which in his opinion may justify special treatment.

B.P. 6-4-48; (M., Vol. I. pp. 442–44). B.P. 611, d. 21–10–93.

(viii) *Consequence of failure to fulfil terms of cowle.*—If the grantee fails to fulfil the terms of his engagement, he will be liable to pay [a] the full assessment on the entire extent of the land [a] included in the cowle from the date of the infringement of the conditions of the cowle, and the cowle may, at the Collector's discretion, be cancelled.

B.P. d. 6-4-48; (M., Vol. I, pp. 442–44). [a] B.P. 395, d. 5–7–93.
[a] B.P. 260, d. 26–1–82.

(ix) *Form of cowle.*—A form of cowle for private topes is given in Appendix XII.*

Note.—Cowles may be granted under this order, at the discretion of the Collector, for the cultivation of trees or shrubs for green manure.

B.P. 5, d. 18–1–08.

2. *Grant of land for formation of public topes.*—(i) Persons desirous of planting topes for public utility and convenience should obtain the previous sanction of the [g] Collector.[g] If they neglect to do so, any plantations they make will be liable to [b] full assessment.[b] A register will be kept of such applications. Persons who, after sanction has been previously obtained, plant topes, either of fruit or timber trees or other trees affording shade, in situations approved by the Collector, near a choultry or near any place of public resort, for general accommodation and convenience, or other beneficial purpose, will be allowed to cultivate the ground rent-free until the tope reaches maturity, as a compensation for the trouble and expense incurred in forming the plantation. When the trees [b] attain maturity, or [b] if fruit trees have become productive, the tope will be entered in the accounts as a public tope free of all tax, and the produce will be left to the planter, to be appropriated for the support of the choultry, repair of the road, or other public purpose contemplated. [c] Land granted for the purpose just mentioned should, as a rule, be waste land, but under special circumstances cultivated land may be granted.[c]

B.P. d. 6-4-48; (M. Vol. I, pp. 442–44). [b] B.P. 260, d. 26–1–82.
[b] B.P. 395, d. 5–7–93.
B.P. 395, d. 5–7–93. [c] B.P. d. 15–10–49; (M., Vol. I, p. 504).
[g] G.O. 492, d. 19–2–08; B.P. 63, Sett., d. 5–3–08.

(ii) Clauses [d] (iii), (iv), (vi), and (viii) [d] of paragraph 1 *supra* apply to public topes planted under cowles.

[d] B.P. 109, Sett., d. 23–6–02. [d] B.P. 163, d. 14–7–02.

(iii) A form of tope cowle will be found in Appendix XIII.†

3. *Modification of rules.*—[e] The Board is authorized to make any modification of these rules which may seem requisite for adapting them to Malabar and South Canara, or other districts having peculiar features.[e] [f] In the case of—

(1) land granted for private topes,
(2) land granted for public topes, and

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* Vol. II, page 56. † Vol. II, page 57.

(3) cultivated land granted for public or private topes,

the Collector is at liberty, if he thinks that the circumstances specially require it, to recommend to the Board in the first two cases greater indulgence than is ordinarily allowable under the preceding paragraphs, and in the third case the grant of some indulgence.[f]

[e] E.M.C. 408, d. 29-4-51. [f] B.P. 611, d. 21-10-93.

20. Disposal of waste lands in the Nilgiris and other special tracts—

SECTION (i).—SALE OF WASTE LANDS.

(1) Masinigudi.
(2) Arakkodu.
(3) Kokkodu.
(4) Kadinamala.
(5) Nandipuram.
(6) Hallimayar.
(7) Kallampalayam (a hamlet of Basuvapuram).

[a] The following rules have been laid down for the sale of waste lands in the Nilgiri district (except those in the villages noted in the margin which will be dealt with under the darkhast rules), on the Palni hills outside the Kodaikanal settlement in the Madura district, on the Shevaroy, Kollimalai and Yelagiri hills in the Salem district, and on the Kollimalais in the Trichinopoly district.[a] [b] Land included in the blocks of surveyed and assessed land round the villages of the Kodaikanal taluk, outside the Kodaikānal settlement, will, however, be dealt with under the darkhast rules. Applications will be disposed of by the [c] Divisional Officer,[c] who is empowered to assign to an individual applicant not more than 20 acres. Applications for larger areas should be submitted for the orders of the Board.[b]

a G.O. 2826, d. 18-9-11.
a G.O. 3527, d. 27-11-11.
[b] G.O. 1078, d. 3-11-05.
[b] B.P. 326, d. 22-12-05.
[c] G.O. 2066, d. 18-6-10.
[c] B.P. 239, d. 31-8-10.

1. *Sale of land when permissible.*—The occupancy right in waste lands in which no rights of private proprietorship or exclusive occupancy exist, and which are not reserved under rules 2 and 4, may be sold under the following rules. In the [d] Nilgiri-Wynaad,[d] however, sale is only admissible in the case of Government janmam dry lands, assessed at Rs. 2 per acre and classed by the Settlement Department as forest, whether they now contain forest or not.

[d] G.O. 3527, d. 27-11-11.

2. *Government sanction when necessary.*—Reserves of grazing and forest land, of land for the growth of firewood, for building sites, parks, recreation grounds and the like, and of land required for other special purposes are not to be sold under these rules without the express sanction of Government. A register of such reserves will be maintained in the Collector's office and will be open to inspection by intending applicants at such times and under such rules as the Collector may, from time to time, prescribe by notification in the District Gazette.

3. *Application for land.*—An application for land under these rules shall be addressed to the Collector of the district. It shall be accompanied by a rough sketch or plan showing the boundaries of the land applied for and shall comprise the following particulars :—

(*a*) The estimated area of the land.

(*b*) The situation of the land and its boundaries as accurately as can be stated.

Note.—Applications for house-sites within the limits of towns and villages are disposed of under the rules contained in Standing Order No. 21 *infra*.

4. *Size and shape of lot.*—No lot shall exceed 500 acres unless otherwise specially ordered by Government. Every lot shall be compact and shall include no more than one tract of land capable of being surrounded by a ring fence. When the land adjoins a public road or river, the length of the road or water frontage shall not exceed one half of the depth of the lot, and a margin of 10 yards from the centre of the road or the bank of the river shall be excluded from the lot. If any road passes, or any stream or water-course flows, through the lot, the Collector may at his discretion determine whether it is necessary to reserve a margin along either or both of the sides or banks thereof, and reserve such margin accordingly.

5. *Procedure on receipt of application.*—On receipt of an application under rule 3, the Collector shall proceed to ascertain whether there are any objections to the sale of the occupancy right in the lands, especially from a forest point of view. [a] If he is satisfied that the land is available for private occupation, he shall call upon the applicant to deposit (*a*) (1) the estimated cost of any special establishment the employment of which may be necessary to measure and map the land and (2) the estimated cost of demarcating it, or (*b*) if the land has been already measured, mapped and demarcated, the estimated cost of replacing any missing boundary marks.[a]

[a] G.O. 1936, d. 17-7-09; B.P., 319, Sett., d. 4-9-09.

6. *Consequence of failure to pay deposit.*—If the applicant fails to deposit the sum required under rule 5 within two weeks from the date of demand, his application shall be deemed null and void.

7. *Survey and demarcation of land.*—On receipt of the deposit required under rule 5, the Collector shall cause the land applied for to be surveyed and marked out, and shall exclude from the lot all excess which may be found on survey beyond the limit prescribed in rule 4. The actual assignable area having been ascertained, the cost of surveying it according to the scale referred to in rule 5 will be charged against the deposit, any balance being refunded to the depositor and any amount required in addition being recovered from him. If, after survey at the request of an applicant, it should prove that the lands applied for are not available for occupation under these rules, the applicant will nevertheless be chargeable with the expense of surveying them. No lot shall be sold until it has been surveyed and durable boundary marks have been erected.

8. *Advertisement of sale.*—(i) When giving orders for the survey and demarcation of the land applied for, the Collector shall, by notification in the District Gazette and in such other way as he thinks proper, advertise the sale of the occupancy right in the land and also fix a date for the sale, which date shall not be earlier than three months from the date of advertisement.

(ii) The advertisement shall be in English and in the vernacular of the district, in the form given in Appendix XIV.* It shall be posted for three clear months on some conspicuous part of the land to be sold, in the chavadi, if there is one, of the village in which the land is situated, and in the offices of the Collector, Divisional Officer and Tahsildar or Deputy Tahsildar.

(iii) The Collector shall, at his discretion, fix the time and place of sale and may alter both if necessary, provided that not less than a week's notice be publicly given of every such alteration.

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* Vol. II, page 58.

9. *Notice of sale to applicant.*—The Collector shall send, by registered letter, a notice to the applicant of the place and time of sale, as also of any alteration under the provisions of rule 8 ; but, except at the discretion of the Collector, no sale shall be disturbed in consequence of the non-receipt of such notice, or delayed in consequence of the non-appearance of the applicant.

10. *Withdrawal of application prior to sale.*—If the applicant withdraws his application prior to the sale, it shall be discretional with the Collector to proceed with the sale or not as he considers best in the public interests. The Collector will in such cases refund to the applicant so much of the deposit under rule 5 as he considers equitable with reference to the expenditure actually incurred.

11. *Abandonment or postponement of sale.*—The lots shall be brought to sale on the day appointed provided that—

(i) the application has not been rendered null and void under rule 6 ;

(ii) the application has not been withdrawn by the applicant, or, if withdrawn, the Collector has decided, under rule 10, to proceed with the sale ;

(iii) the survey and demarcation of the lands have been completed—*vide* rule 7. If not, the sale must be postponed till their completion for a period not less than a week each time ;

(iv) the sale has been ascertained to be unobjectionable on public grounds—*vide* rule 7. If found objectionable, the sale shall be stopped ;

(v) no claim of private proprietorship or exclusive occupancy or of any other right incompatible with the sale of the occupancy right under these rules has been preferred. If any claim has been preferred, the sale shall be postponed until the claim has been duly disposed of.

12. *Auction and upset price.*— At the time appointed for sale the correct area of the land, as ascertained by survey, shall be announced, and the lot shall be put up to sale at an upset price equal in all cases to the cost of the survey calculated with reference to the scale fixed under rule 5 and of the erection of durable boundary marks, together with the estimated value of the trees standing on the land, and shall be sold to the highest bidder above the upset price, subject to annual assessment as provided in rule 15 *infra.*

13. *Conditions of sale.*—The sale shall be conducted under and subject to the following conditions by such officer not below the rank of Deputy Tahsildar as the Collector may authorize in this behalf :—

(i) That the highest bidder above the upset price shall be the purchaser of the lot, and if any dispute arise between two or more bidders at the same price, the lot shall be immediately put up again at the last preceding undisputed bidding and re-sold.

(ii) That, immediately after the lot is knocked down, the purchaser shall pay to the Collector, or the officer authorized by him to conduct the sale, a deposit of Rs. 10 per centum in part payment of his purchase-money and shall at the same time sign an acknowledgment in Form Y * given in Appendix XV.

(iii) That the purchaser shall, within 30 days from the day of sale, pay to the Collector the residue of his purchase-money, and shall thereupon receive a patta for the premises in Form Z † in Appendix XVI.

(iv) That every person desirous of becoming a purchaser is to satisfy himself as to the identity and correct description of the property and the

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* Vol. II, page 61. † Vol. II, page 62.

measurement and boundaries of the premises previous to the sale as, by having the premises knocked down to him, the purchaser shall be held to have waived all objections to any mistakes that may afterwards appear to have been made in the description of the premises as well as to any other error whatever in the particulars of the property.

(v) That if from any cause whatever the purchase shall not be completed by the 30th day from the day of sale, then the purchaser shall pay to the Collector interest at the rate of 12 per cent. per annum on the remainder of his purchase-money from the day of sale until the purchase shall be completed, without prejudice nevertheless to the right of re-sale reserved by the next condition; provided, however, that the whole of the purchase-money with interest shall be paid within one year from the date of sale.

(vi) That if the purchaser shall neglect or refuse to comply with the above conditions or any of them, his deposit money shall be forfeited and retained by Government, and the Government shall be at liberty to re-sell the lot either by public auction or private contract without the necessity of previously granting a patta to the purchaser, and the deficiency, if any, arising from such re-sale, together with all expenses attending it, shall be made good by the purchaser at the present sale who shall so neglect or refuse, as and for liquidated damages.

14. *Payment of purchase-money.*—The successful bidder shall, immediately on the sale being declared, pay down 10 per cent. of the price. The residue of the purchase-money shall, subject to clause (v) of rule 13, be paid within 30 days from the day of sale, and on payment thereof, a patta in Form Z* shall be issued to the purchaser and possession given. Provided that if, before a patta is issued or possession given, the Collector shall have reason to think, *suo motu* or on receipt of an application, that the sale ought to be set aside, he may, after recording his reasons in writing, set aside the sale and his order shall be final.

Note.—If the original applicant be the purchaser, he shall receive credit for his deposit or payment; otherwise the amount shall be repaid to him at once from the sale-proceeds.

15. *Assessment payable.*—Subject to rule 16, the assessment on lands disposed of under these rules shall be as follows and shall be payable in one sum on the 15th April of each and every year [a] except on the Palnis where the dates of kistbandi will be 15th November and 15th April [a]:—

On the Shevaroys, the Kollimalais, the Yelagiris [a] *and the Palnis outside the Kodaikānal settlement.*[a] - One rupee for each acre of land contained in the lot.

In the [b]*Nilgiri-Wynaad.*[b]—Assessment of Rs. 2 per acre *plus* janmabhogam of eight annas per acre.

On the Nilgiris (except the Wynaad).—Eight annas per acre for grass land, and Rs. 2 per acre for forest land.

[a] B.P. 80, d. 10–4–02.
[b] G.O. 3527, d. 27–11–11.

Note.—(1) In the Nilgiri district plantations of pepper newly made on land taken up under these rules or on land already under occupation will be exempt from assessment for three years.

G.O. 784. d. 25–7–04.
B.P. 274, Sett., d. 2–8–04.
G.O. 2826, d. 18–9–11.
G.O. 3527, d. 27–11–11.

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* Vol. II, page 62.

(2) In the Nilgiris (excluding the Nilgiri-Wynaad) the assessment on forest or grass land newly taken up under these rules, or on land already under occupation, and [c] newly [c] planted with coffee, tea, cinchona, [d] rubber [d] or other special products will be remitted up to the sixth year. The planter will hold his land free of assessment for five complete years. [e] Similar lands in the Nilgiri-Wynaad will be held free of assessment for three complete years.[e] The question as to what products shall be deemed to be "special" for the purpose of this rule is a matter entirely within the discretion of Government.

B.P. 274, Sett., d. 2-8-04. [d] G.O. 1353, d. 10-12-04.
[c] B.P. 397, Sett., d. 7-10-04. [d] B.P. 472, Sett, d. 16-12-04.
[e] G.O. 2826, d. 18-9-11. [e] G.O. 3527, d. 27-11-11.

(3) In the Nilgiri plateau the assessment on land newly planted with *Acacia decurrens* or [f] Camphor tree (*Cinnamomum camphora F. Nees*)[f] will be remitted for five complete years.

G.O. Mis., 2059, d. 15-12-04. [f] G.O. 953, d. 26-9-06.
B.P. 476, Sett., d. 22-12-04. [f] B.P., 364, Sett., d. 4-10-06.

(4) In the Shevaroys, the assessment on land newly cultivated with rubber or tree cotton (including caravonica) will be remitted for three complete years: this concession will not be applicable to the case of a mixed crop, part of which is in bearing.

G.O. 983, d. 10-10-05. B.P. 346, Sett. d. 22-10-05.
B.P. Mis., 7369, Sett. d. 18-12-05.

(5) In the Shevaroys and the Nilgiris, the assessment on land newly cultivated with agave will be remitted for five complete years.

G.O. 2826, d. 18-9-11.
G.O. 3527, d. 27-11-11.

(6) The concessions referred to in notes (1) to (5) *supra* apply to all lands in the tracts in question on whatever tenure they may be held.

G.O. 867, d. 5-9-06. B.P. 338, Sett., d. 15-9-06.

16. *Revision of assessment.*—The annual assessment on lands sold under these rules shall be liable to periodical revision in the same manner as that on ordinary ryotwari land, but no portion of the land will at any time be assessed at a rate higher than the appropriate dry, wet or garden rate for such land under the general scheme of settlement for the taluk in which the land is situated.

17. *Recovery of arrears of assessment.*—Arrears of annual assessment (and janmabhogam in the Wynaad) shall be recoverable as arrears of land revenue under the law for the time being in force in the Madras Presidency.

18. *Liability of land to taxes and rates.*—Lands disposed of under these rules shall be further subject to all general taxes and local rates payable by law or custom.

19. *Reservation of rights.*—The existing and customary rights of Government, of other proprietors and of the public in existing roads and paths and in streams running through or bounding lands disposed of under these rules, and the full right of Government in mines and quarries, subjacent to the said lands, are reserved and are in no way affected by the disposal of such lands under these rules.

20. *General proviso.*—Nothing contained in these rules shall be held to debar the Government from granting waste land on cowle or otherwise at their discretion as heretofore.

SECTION (ii).—ASSIGNMENT WITHOUT SALE.

21. *Procedure prescribed.*—[a] In the Nilgiri disrtict,[b] on the Shevaroy, Kollimalai and Yelagiri hills in the Salem district, on the Kollimalais in the Trichinopoly district and on the Palni hills outside the Kodaikānal settlement in the Madura district, [b] small plots of land may be disposed of under the following rules. These rules shall not however apply to any land situated within the settlements of Ootacamund, Coonoor, Kotagiri, Yercaud or the Cantonment of Wellington.

(i) *Collector's authority to grant.*—The Collector may grant to the owner of any existing holding any block of waste, not exceeding 20 acres in extent, which adjoins such holding.

(ii) *Discretion as to mode of disposal.*—No owner of any existing holding can claim the grant of any waste land adjoining his holding under these rules as a right. The question whether such land shall be sold by auction or granted under these rules is absolutely at the Collector's discretion. Provided that when two or more neighbouring owners apply for the same land, it shall invariably be sold by auction.[a]

[a] B.P. 89, d. 2-5-08.

[b] G.O. 2826, d. 8-9-11. [b] G.O. 3527, d. 27-11-11.

(iii) *Applications from relatives of public servants.*—In all instances where an applicant is a relative of any one in the public service, the case shall be submitted for the orders of Government.

(iv) *Form of application.*—Applications under these rules shall be addressed to the Collector in the following form, accompanied by a plan or tracing showing the settlement number in which the land applied for is situated and the boundaries and area of the plot applied for. Where the plot applied for consists of a whole settlement number, no plan is necessary.

Form of application.

Name of applicant and estate of which he is owner or agent.	Village.	Settlement number of land applied for.	Area of land applied for.	Assessment.	Boundaries.	—
1	2	3	4	5	6	7
			ACS.	RS.		

B.P. 89, d. 2-5-08.

(v) *Register of applications.*—A register of all applications made under these rules shall be maintained in the office of the Collector in the following form :—

Register of Applications for small plots of land adjoining existing holdings in the district of .

Consecutive number.	Date of registration.	Name of applicant.	Date of application	Estate adjoining which land applied for is situated.	Name of village.	Settlement number.	Area applied for.	Assessment	Boundaries.	Order passed and date thereof.	Record number of disposal file.
1	2	3	4	5	6	7	8	9	10	11	12
							ACS.	RS.			

B.P. 89, d. 2-5-08.

(vi) *Position and shape of plots.*—The provisions of rule 4 of the rules in section (i) shall be observed as far as possible in respect of the position and shape of plots granted under these rules.

(vii) *Procedure on receipt of application.*—On receipt of an application, the Collector shall make such inquiries as may be necessary and inform the applicant whether the whole or any part of the lands applied for can be granted under these rules, and require the applicant to define the boundaries of the plot applied for by visible marks on the land and to pay a deposit [a] to defray the cost of demarcation and of any special establishment the employment of which may be necessary to measure and map the land [a] or, in case the land has been already surveyed and demarcated, of replacing any missing boundary marks. The amount of this deposit shall be determined with reference to rule 5 of section (i) and shall be payable by the applicant within ten days from the date of the receipt of the Collector's intimation; failing payment as above, the application will be considered cancelled

[a] G.O. 1936, d. 17-7-09; B.P. 319, Sett., d. 4-9-09.

(viii) *Notification of intended grant.*—On receipt of the deposit required under rule (vii), the Collector shall, as soon as possible, issue a notification of the intended grant, in *Form A given in Appendix XVII, which shall be published in English and the vernacular for three clear months from the date of its first publication in the District Gazette. A copy of the notification shall also be posted at the Collector's office, at the office of the Deputy Tahsildar and Divisional-officer in whose division the lands applied for may be situated and on the lands themselves. No allotment shall be made until the intended grant has been advertised as aforesaid.

(ix) *Applicant to be put in possession.*—If within the period above specified no objections are raised to the grant, or if raised, are rejected by the Collector, the lands shall, at the expiry thereof, be put in possession of the applicant, in whose name a patta will be issued at the next jamabandi or annual settlement.

(x) *Assessment.*—The grants made under these rules shall be subject to an initial assessment of Rs. 2 per acre per annum irrespective of the character of the lands, and shall further be liable to general taxes and local rates, the assessment for the first year being calculated from the date on which possession is given. The assessment shall be subject to periodical revision in the same manner as that on ordinary ryotwari land and shall be paid in one sum on the 15th April of each and every year.

(xi) *Rights of grantees.*—Grants of lands under these rules shall entitle the grantees to only the surface rights or right of cultivation or planting. Government reserve to themselves the full right in mines and quarries subjacent to such lands.

G.O. 873, d. 29-12-99.

† 21. Assignment of house-site in villages and towns—

Note.—(1) No application by any local body for the grant of any land shall be dealt with under this Standing Order, but every such application shall be disposed of in accordance with the provisions of Board's Standing Order No. 24.

G.O. 226, d. 1-3-02. G.O. 1203, d. 7-12-06.
B.P. 63, d. 20-3-02. B.P. 367, d. 22-12-06.

(2) The rules in this Standing Order are not applicable to the Malabar district where no land has been reserved as gramanattam. In that district all Government lands fit for occupation, whether in towns or not, have been classified and assessed at ordinary settlement rates and should be assigned, subject to the payment of these rates and the appropriate janmabhogam.

G.O. 458, d. 15-2-11.

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* Vol. II, page 63.

† *Note.*—In this Standing Order the designation "Tahsildar" includes a Deputy Tahsildar.

* SECTION (i).—IN VILLAGES.

1. *Scale of grant.*—(i) [a] Portions of gramanattam or village-site [b] at the disposal of Government, not being communal land [b] needed for general use, may be granted for building purposes to *bonâ fide* applicants in accordance with a scale fixed or to be fixed by Collectors, with reference to the requirements of their districts or [c] of particular villages therein, [c] and subject to the conditions of the patta granted under paragraph 7 below.[a]

(ii) [a] The scale may be drawn up and altered by Collectors at their discretion [a], [b] the following will serve as a guide where no scale already exists :—

	CENTS.
To pattadars paying Rs. 50 and upwards	10
To other pattadars	5
To non-pattadars	4 [b]

[a] B.P. 409, d. 8-7-91. [b] B.P. 239, d. 2-10-99. [c] G.O. 527, d. 16-9-98.

(iii) The disposal of vacant Government lands within port limits for the erection of house should be subject to the conditions laid down in paragraph 2 (iv) of Standing Order No. 15, while those within half a mile of the boundary of railway station should be dealt with under paragraph 2 (vii) of the same Standing Order. The erection of houses on Government lands within these limits is, *primâ facie*, objectionable, and all such lands should be specially registered as 'reserved' in the village registers. If there is reason to think that the port limits are unnecessarily wide, the Port officer should be moved to revise them.

G.O. 989, d. 3-10-06. G.O. 456, Marine, d. 17-9-06.
B.P. 9, d. 5-1-07. G.O. 123, d. 17-1-12.

2. *Procedure in dealing with applications.*—[a] The following procedure should be observed in dealing with applications for house-site :—

(i) *Contents.*—Applications for house-site should be made in writing and should clearly specify the land required, the purpose for which it is wanted, *i.e.*, whether for constructing a thatched, or a tiled or terraced building, a place of worship, or [b] a school,[b] for erecting a cow-shed, and so on.

(ii) *Officer to whom presented.*—[c] The application may be presented either to the village officers in the first instance,[c] or to the Tahsildar direct.

(iii) *Registry.*—Village officers shall register applications in order of date in a bound book, the pages of which should be consecutively numbered, and similar registers shall be maintained in Tahsildars' offices.

(iv) *Publication.*—The fact that an application has been made for a particular site shall be published in the village by beat of tom-tom and a notice in the form given in Appendix XVIII † posted up in the village choultry and on the site applied for for a period of 15 days. A copy of the notice shall also be sent to the Panchayat of the Union in which the village is situated.

(v) *Report.*—At the end of the period a report in duplicate should be prepared and sent to the Tahsildar without delay in the form prescribed in Appendix XIX, ‡ together with the notice which should be signed by the monigar and the karnam.

(vi) *Duty of village officers.*—[c] Village officers have no authority to grant house-site.[c] [d] At the same time it is the duty of village officers to afford

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* The rules in this section are not applicable to the South Canara district.
B.P. 239, d. 2-10-99. G.O. 139, d. 17-2-00.
† Vol. II, page 64. ‡ Vol. II, page 65.

every assistance to a person requiring a house-site, not only in the selection of the site, but also in acquainting him with the manner in which formal application is to be made, and when an available site has been selected, the karnam will be held responsible for procuring without delay the necessary formal application. If the applicant is poor or illiterate and his application is made orally to the village officers, it will at once be reduced to writing by the karnam, who will take the necessary action thereon.[d]

(vii) *Maintenance of registers in certain cases.*—The Collector may, in villages where he considers it necessary, prescribe the maintenance of a register showing the extent and situation of the sites already built upon and those which are still available for building purposes. [e] When prescribed, this register, the form of which should be determined by the Collector for each district or local area, together with the supplements A, B and C, described and illustrated in Appendix XX,* should be bound up with the register of applications prescribed in Appendix XIX.†[e]

(viii) *Value of trees.*—Where there are trees on the sites applied for, their value, as settled by the District Forest-officer or otherwise under the orders of the Divisional-officer, should be recovered from the applicant before he is put in possession of the site. The value of any buildings, wells, etc., on the land should also be similarly collected.

(ix) *Reference to village officers.*—Applications received by the Tahsildar direct should be referred to the village officers for report. Village officers should deal with these applications exactly in the same manner as with applications presented to themselves in the first instance, *i.e.*, they should register them under clause (iii) *supra*, publish the fact of the application under clause (iv) and submit a report to the Tahsildar in accordance with clause (v).

(x) *Disposal and communication of orders.*—The Tahsildar should dispose of every application by a written order which should be communicated to all the parties concerned. The provisions as regards appeals and revision contained in paragraphs 14 to 17 of Standing Order No. 15 will apply to such orders.[a] In passing orders the Tahsildar may refuse applications for leave to build thatched houses in places where there is risk of fire; he may also exercise his discretion in regard to the grant of sites for building places of worship, schools, and similar institutions.

(xi) *Extent of house-site allotted.*—[c] Tahsildars should not grant house-sites except in accordance with the prescribed scale.[c] [d] Ordinarily on sanitary grounds the full minimum extent according to the district scale should be allotted where the application is for an original grant and not for a mere extension of existing premises.[d] [c] If a larger extent than is allowed in the scale is applied for, the sanction of the Divisional-officer should be obtained.[c]

[a] B.P. 239, d. 2-10-99.
[b] G.O. 847, d. 14-12-99.
[c] B.P. 409, d. 8-7-91.
[d] G.O. 527, d. 16-9-98.
[e] B.P. 28, d. 9-2-01.

3. *Treatment of unauthorized occupation*—(i) *Village-site not to be appropriated without previous permission.*—[a] Collectors will assert the prerogative of Government by making it known in all Government villages that village-site cannot be appropriated without permission previously obtained.[a]

(ii) *Consequence of such appropriation.*—[b] If any portion of the village-site is appropriated without permission and if the Divisional-officer considers the occupation to be objectionable[b], [c] the provisions of Act III of 1905 should

* Vol. II, page 66. † Vol. II, page 65.

be applied in accordance with the instructions contained in Standing Order No. 26. If the occupant is found to be entitled to an allotment, and the occupation is unobjectionable, the site may be formally granted in accordance with the rules contained in paragraph 2 above and no penalty, or at most a merely nominal penalty, should be imposed, unless special circumstances render the imposition of penalty desirable.[c]

(iii) *Responsibility of village officers.*—[d] Village officers will be held responsible for preventing and reporting encroachments.[d]

[a] B.P. 401, d. 18-3-73.
[b] G.O. 527, d. 16-9-98.
[c] B,P. 279, d. 9-10-06.
[c] G.O. 2403, d. 29-8-08.
[c] B P. 218, d. 16-9-08.
[d] B.P. 239, d 2-10-99.
[d] G.O. 139, d. 17-2-00.

4. *Cultivation of village-site.*—[a] The cultivation of vegetables, tobacco, etc., within the recognized limits of backyard included in a house-site need not be interfered with.[a] [b] But the cultivation of any portion of the village-site, which is not a backyard, is an undoubted abuse and [c] should be dealt with under Act III of 1905 in accordance with the instructions contained in Standing Order No 26,[c] unless action is barred or appears unadvisable owing to long possession.[b] [d] No patta should be granted for such cultivation [d] [b] unless action is taken under the next paragraph.[b]

[a] G.O. 527, d. 16-9-98.
[b] B.P. 239, d. 2-10-99.
[c] B.P. 279, d. 9-10-06.
[d] B.P. 401, d. 18-3-73.

5. *Curtailment of village-site.*—[e] In villages in which the village-site is of large extent and far beyond present and future requirements,[e] [f] the Divisional-officer [f] [g] will obtain the sanction of the Collector to transfer the excess to the head of assessed and may then [g] [h] make grants thereof on patta and if the portions transferred are overrun with prickly-pear, he may offer clearance pattas for cultivation.[h] [i] Care should, however, always be taken to ensure that the village-site reserved in each village is sufficient not only for the immediate needs of the villagers, but also for the reasonable requirements of the future [i]

[e] B.P. 401, d. 18-3-73.
[f] B.P. 239, d. 2-10-99.
[g] G.O. 151, d. 17-2-05.
[g] B.P. 221, d. 14-2-06.
[h] G.O. 527, d. 16-9-98.
[i] G.O. 527, d. 16-9-98.
[i] B.P. 239, d. 2-10-99.

6. *Extension of village-site.*—[j] When the existing village-site does not suffice for the needs of resident villagers or of pattadars, agricultural labourers and village servants about to become resident in the village, Collectors may extend the site by the transfer of assessed lands to poramboke or by the addition of other descriptions of available poramboke.[j] [k] They may effect such transfers and additions on their own authority except in the case of assessed land which is not at the disposal of Government and which must be acquired under the Land Acquisition Act.[k]

[l] *Note.*—Collectors are competent to submit, without the previous sanction of the Board or Government, draft declarations for the acquisition of land for the extension of village-site in cases involving an extent of not more than [m] 10 acres [m] or an expenditure of not more than [m] Rs. 500 [m] each. Cases in which the extent is more than [m] 10 acres, but not more than 20 acres [m] or where the cost of the acquisition exceeds [m] Rs. 500, but does not exceed Rs. 1,000,[m] require the sanction of the Board. In all other cases the sanction of Government is necessary for the acquisition.[l]

[j] B.P. 525, d. 12-6-88.
[j] G.O. 1050, d 4-12-91.
[j] G.O. 527, d. 16-9-98.
[j] B.P. 239, d. 2-10-99.
[k] B.P. 239, d. 2-10-99.
[l] G.O. 351, d. 30-3-04.
[l] B.P. 83, d. 3-5-04.
[m] B.P. 28, d. 15-2-08.

7. *Procedure subsequent to the grant of house-site*—(i) *Register of grants.*—A register of house-sites granted in each village shall be maintained in the form given in Appendix XXI.*

(ii) *Form of patta.*—Pattas for the sites shall be granted in the form given in Appendix XXII †; but Divisional-officers may impose any additional conditions regarding the provision of means of drainage with reference to Standing Order No. 99. The grantee may also be required to execute an agreement binding himself to fulfil such conditions on pain of forfeiting the grant.

(iii) *Right of re-entry.*—The right of re-entry, whether under the provisions of the patta or under those of any subsidiary agreement, should be enforced only under the orders of the Divisional-officers. Before ordering such re-entry, Divisional-officers may, as a matter of grace, give notice (*a*) to the grantee if he can be found and (*b*) in the District Gazette.

(iv) *Extension of period prescribed for building.*—Divisional-officers may also, as a matter of grace and when special cause has been shown for such a concession, extend the period prescribed in condition (1) of the patta. Ordinarily the period should be made to commence so as to give the pattadar a clear period of twelve months or six months as the case may be after the decision of any appeal that may be preferred against the order of assignment.

B.P. 401, d. 18–3–73. B.P. 239, d. 2–10–99.

‡ SECTION (ii).—IN TOWNS.

8. *Definition of 'Town'.*—No place shall be classed as a town for the purposes of this section unless—

(*a*) a Municipal [a] or Cantonment [a] Act is in force therein, or

(*b*) (i) the place has a population of not less than 5,000 inhabitants residing in houses more or less contiguous, not in scattered collections as hamlets, and

(ii) has a distinctly urban character such as that of a market town.

B.P. 444, d. 22–12–97. G.O. 527, d. 16–9–98.
[a] B.P. 69, d. 12–3–07.

9. *Publication of list of towns.*—The Collector shall publish in the District Gazette a list of towns as classed under paragraph 8 and may from time to time alter the list by notification in the District Gazette.

B.P. 444, d. 22–12–97. G.O. 527, d. 16–9–98.

10. *General provisions in regard to town sites*—(i) *Scale of grant for building purposes.*—In towns portions of house-site at the disposal of Government may be granted for building purposes in accordance with a scale fixed or to be fixed by Collectors with reference to the requirements of their districts or of particular towns or quarters of a town, and subject to the conditions laid down in paragraphs 11 to 17 below. The scale may be altered by Collectors from time to time according to their discretion, but every such alteration should be previously published in the District Gazette.

(ii) *Register of land suitable for building purposes.*—A register should be maintained by the village officers of each town, showing the situation and

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* Vol. II, page 67. † Vol. II, page 68.

‡ In South Canara the rules in this section are only applicable to *nelaterige* holdings in the towns of Mangalore, Udipi, Mulki and Bantval.

B.P. 339, d. 2–10–99. G.O. 139, d. 17–2–00.

extent of all land at the disposal of Government and suitable for building purposes. [a] This register, the form of which should be determined by the Collector for each district or local area, together with the supplements A, B and C, described and illustrated in Appendix XX, * should be bound up with the register of applications prescribed in Appendix XIX †[a].

[a] B.P. 28, d. 9-2-01.

(iii) *Lands within port limits or within half a mile of the boundary of a railway station.*—The disposal of vacant Government lands within port limits for the erection of houses should be subject to the conditions laid down in paragraph 2 (iv) of Standing Order No. 15, while those within half a mile of the boundary of a railway station should be dealt with under paragraph 2 (vii) of the same Standing Order. The erection of houses on Government lands within these limits is, *primâ facie*, objectionable and all such lands should be specially registered as 'reserved' in the village registers. If there is reason to think that the port limits are unnecessarily wide, the Port officer should be moved to revise them.

G.O. 989, d. 3-10-06. G.O. 456, Marine, d. 17-9-06.
B.P. 9, d. 5-1-07.
G.O. 123, d. 17-1-12.

(iv) *Town-site not to be appropriated without previous permission.*—Collectors will assert the prerogative of Government by making it known that town-site at the disposal of Government cannot be appropriated without permission previously obtained.

(v) *Consequence of such appropriation.*—If any portion of such town-site is appropriated without permission and the Divisional-officer considers that the occupation is objectionable or that the occupancy right should be sold by auction, the provisions of Act III of 1905 should be applied in accordance with the instructions contained in Standing Order No. 26.

G.O. 351, d. 9-2-12.

(vi) *Responsibility of village officers.*—Village officers will be held responsible for preventing and reporting encroachments.

(vii) *Cultivation of town-site.*—The cultivation of vegetables, tobacco, etc., within the recognized limits of backyard included in a house-site need not be interfered with. But the cultivation of any portion of house-site in towns which is not a backyard is an undoubted abuse, and [b] should be treated as unauthorised occupation under Act III of 1905 in accordance with the instructions contained in Standing Order No. 26,[b] unless action is barred or appears unadvisable owing to long possession. No patta should be granted for such cultivation.

[b] B.P. 279, d. 9-10-06.

(viii) *Extension of town-site.*—When the existing town-site does not suffice for the needs of the residents, Collectors may add thereto any adjacent land at the disposal of Government and may for the same purpose, in districts where such a course is permissible, acquire under the Land Acquisition Act, land not at the disposal of Government.

(ix) *Sanitary requirements.*—In granting town-sites for building purposes Divisional-officers will bear in mind, and as far as possible give effect to, the general orders in Standing Order No. 99, which are meant to ensure width and straightness of streets, to guard against overcrowding and also to make suitable provision for drainage.

B.P. 239, d. 2-10-99. G.O. 139, d. 17-2-00.

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* Vol. II, page 66. † Vol. II, page 65.

11. *Procedure to be observed in the disposal of applications.*—[a] The following procedure shall be observed in dealing with applications for house-site in towns :—

(i) *Contents.*—Applications for house-site shall be made in writing and shall clearly specify the land required, and the purpose for which it is wanted, *i.e.*, whether for constructing a thatched, tiled or terraced building, a place of worship or[b] a school,[b] for erecting a cattle-shed, etc.

(ii) *Officer to whom presented.*—The application may be presented in the first instance to village officers, who will then forward it to the Tahsildar with a report in duplicate in the form given in Appendix XIX,* omitting [c] columns 13 and 15 [c]. Applications made to the Tahsildar direct should be referred to the village officers for a report in the same form.

(iii) *Registry.*—Village officers shall register applications in order of date in a bound book, the pages of which should be consecutively numbered and similar registers shall be maintained in Tahsildars' offices.

(iv) *Report.*—[d] A copy of the village officers' report should be sent by the Tahsildar to the Municipal Council [d] or Union Panchayat having jurisdiction over the town, and the objections of those bodies, if any are raised by them, should be considered by the Tahsildar.

(v) *Disposal.*—If on a perusal of the village officers' report and the remarks of the Municipal Council or Union Panchayat and after such enquiry as may be necessary, the Tahsildar considers the disposal of the site under this paragraph to be unobjectionable, he should inform the applicant accordingly. In the case of towns that have been or are likely to be surveyed, a deposit of Rs. 5 for each lot shall be required from the applicant at the same time to defray the cost of demarcation and survey. This deposit shall be paid within ten days after the Tahsildar's intimation; failing payment, the application will be considered cancelled. On receipt of the deposit above referred to, the Tahsildar shall cause the land to be demarcated and surveyed as soon as possible. On completion of such work the Tahsildar should cause a notification in the form given in Appendix XXIII† to be published in the town by beat of drum and also to be posted up in some conspicuous place as well as on the land applied for.

(vi) *Auction sale.*—The auction should be held by the Tahsildar or by some officer duly authorized by him on the date fixed in the notification or on any subsequent date to which the sale may be adjourned for good reason, of which fact due public notice shall be given, and the lot should be knocked down to the highest bidder. In cases where lands have been demarcated and surveyed at the expense of applicants, an upset price shall be fixed which shall be the cost of such demarcation and survey.

(vii) *Deposit.*—The purchaser of the lot should be required to deposit at once 15 per cent. of the amount of his bid and to sign an agreement consenting to forego the deposit in case the remainder of the purchase-money is not paid within thirty days after the sale. [e] If the original applicant be the purchaser, he shall receive credit for the deposit paid by him under clause (v) *supra*; otherwise the amount shall be repaid to him at once from the sale-proceeds.[e]

(viii) *Confirmation of sale.*—The result of the sale shall be submitted immediately to the Divisional-officer, who may, [f] subject to the provisions of clause (x),[f] either confirm the sale or cancel it in the exercise of his discretion or for any other good reason. Thus, he may refuse to confirm grants for

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* Vol. II, page 65. † Vol. II, page 69.

thatched houses in places where there is risk of fire or where such houses would be out of keeping with neighbouring buildings; he may also exercise his discretion in regard to confirming grants made for building places of worship, schools and similar institutions.

(ix) *Appeal.*—An appeal to the Collector will be allowed against an order passed by the Divisional-officer under clause (viii). There shall be no second appeal.

(x) *Government sanction when required.*—[f] Sales of the occupancy right in land, the value of which exceeds Rs. 5,000, shall be subject to the confirmation of the Board of Revenue; and if the value exceeds Rs. 10,000, to the confirmation of the Government.[f]

Note.—In the disposal of plots of land within the municipal limits of Ootacamund, Coonoor [g] and Kodaikānal [g] the previous sanction of Government to the sale of the sites shall be obtained.

[a] B.P. 239, d. 2-10-99.
[b] G.O. 847, d. 14-12-99.
[c] G.O. 3505, d. 20-12-09.
[e] B.P. 7, d. 10-1-10.
[d] B.P. 274, d. 25-5-93.
[e] B.P. 28, d. 9-2-01.
[f] B.P. 129, d. 18-5-06.
[g] G.O. 139, d. 17-2-00.
[g] B.P., 80, d. 10-4-02.

12. *Rate of ground-rent.*—The Collector should determine the rate of ground-rent on each plot dealt with under these rules before it is put up to auction. The rates fixed should be slightly less than the full competitive rent, the balance of the full value of the site being recovered in the auction price. Ordinarily the Collector should adopt such one of the rates given in Appendix XXIV * as most nearly fulfils the condition. If no bids are made at the auction at the rate so fixed, it should be reduced unless the absence of bids is due to combination or want of publicity and the like causes. The minimum rate of ground-rent should be Rs. 12-8-0 per acre. [h] The Collector may, however, at his discretion, reduce this rate wherever necessary.[h]

G.O. 527, d. 16-9-98.
[h] G.O. 487, d. 19-2-08.
B.P. 69, d. 12-3-07.
[h] B.P., 54, d. 19-3-08.

13. *Periodical revision of ground-rent.*—[i] The ground-rent so fixed and payable shall be liable to periodical revision simultaneously with the re-settlement of the ryotwar assessment of the taluk in which the town is situate. In making such revision, the letting value of site, exclusive of the value of any buildings or superstructures thereon,[j] or other improvements,[j] shall alone be taken into consideration.[i]

[i] G.O., 527, d. 16-9-98.
[j] B.P. 239, d. 2-10-99.

14. *Reduction of ground-rent in special cases.*—[a] The Collector may at his discretion lower the rate of ground-rent [b] below the minimum fixed in paragraph 12 [b] in special localities,[a] *e.g.*, in parts of towns inhabited by the poorer classes or where the cost of building houses is unusually high; when the concession is made on account of the applicant's poverty, care should be taken to word the patta in such a manner as to prevent the benefit of the concession being claimed by assignees, such as sowcars, who were not intended to benefit by it. [c] The Collector may also dispense with the sale of occupancy right by auction whenever he considers this course to be advisable in the following circumstances:—

(1) Where an application is made for a mere extension of an existing house-site and not for a full-sized plot according to the scale prescribed under paragraph 10: in this case the Collector may levy the full market value of the site from the applicant; or

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* Vol. II, page 71.

(2) where the applicant is too poor to purchase the site at auction: in this case the site may be assigned subject to the payment of ground-rent either at the ordinary rate or at the special rate referred to in the first part of this paragraph.[c]

(3) [b] If *bonâ fide* ryots or agricultural labourers apply for house-sites on the outskirts of towns where large areas of vacant land exist,[d] Collectors may [d] grant the sites to the applicants on the appropriate ground-rent, but free of any initial payment.[b]

B.P. 470, d. 15–8–93.
[a] G.O. 527, d. 16–9–98.
[a] B.P. 239, d. 2–10–99.
[b] B.P. 69, d. 12–3–07.
[c] B.P. 239, d. 2–10–99.
[d] B.P. 28, d. 15–2–08.

15. *Procedure subsequent to the grant of house-site*—(i) *Register of grants.*—A register in the form given in Appendix XXI * shall be maintained for all house-sites granted in towns.

(ii) *Form of patta.*—A patta in the form given in Appendix XXV † shall be issued for all sites assigned under this section, but the Divisional-officer may impose any additional conditions regarding the provision of means of drainage with reference to Standing Order No. 99 or any other sanitary or administrative requirement. The grantee may also be required to execute an agreement binding himself to fulfil such conditions on pain of forfeiting the grant.

(iii) *Right of re-entry.*—The right of re-entry, whether under the provisions of the patta or under those of any subsidiary agreement, should be enforced only under the orders of the Divisional-officer. Before ordering such re-entry the Divisional-officer may, as a matter of grace, give notice (*a*) to the grantee and (*b*) in the District Gazette.

(iv) *Extension of period prescribed for building.*—The Divisional-officer may also, as a matter of grace and when special cause has been shown for such a concession, extend the period prescribed in condition (3) of the patta. Ordinarily the period should be made to commence so as to give the pattadar a clear period of six or twelve months as the case may be from the date of decision of any appeal that may be preferred against the Divisional-officer's order confirming the sale. [e] In the case of sites in Kodaikānal, however, the period allowed for the construction of a tiled or terraced building shall be two years.[e]

B.P. 239, d. 2–10–99.
[e] B.P. 80, d. 10–4–02.

16. *House-sites in cantonments.*—[f] In military cantonments, the ground-rent of land should be levied and carried to account by the local Revenue officer. The terms of all old grants should be respected, ground-rent being levied at the rates therein mentioned. For land in excess of the extent mentioned in the grant or held without grant,[f] [g] the Collector may, at his discretion, require the occupant to pay the appropriate ground-rent, if such land is used as house-site; otherwise the Collector will deal with the case in accordance with clauses (iv), (v) and (vii) of paragraph 10 *supra.*[g]

[f] B.Ps. d. 8–7–44 and 28–1–47; (M., Vol. I, pp. 361 and 416).
[g] B.P. 239, d. 2–10–99.

17. *Sites within fortifications.*—Grounds within fortifications at out-stations on which buildings are erected by private individuals are chargeable with ground-rent or assessment, which shall be collected and carried to

* Vol. II, page 67.
† Vol. II, page 72.

account by the Revenue officer of the district in which the fortification is situated.

B.Ps. d. 8-7-44; and 28-1-47; (M., Vol. I, pp. 361 and 416).
G.O. 527, d. 16-9-98. G.O. 139, d. 17-2-00.

22. Disposal of land and buildings occupied by a Government Department—*Disposal generally left to Collector.*—The sale of Government land and buildings when expressly sanctioned by Government should, as a general rule, be left to the Collector of the district, but it is at the same time open to other departments to apply for permission to sell land, etc., themselves when they see cause to recommend such a measure. This rule does not apply to the sale of building materials or other such property, but only to land, or buildings with the site on which they stand.

B.P. 2602, d. 3-11-81. B.P. 699, d. 9-3-82.

2. *Government sanction for sale when necessary.*—Whenever it is proposed to sell buildings in charge of the Public Works Department with the site on which they stand or with the attached lands, the Collector of the district will obtain the orders of Government in the Revenue Department.

B.P. 157, d. 20-5-95.

3. *Sale notice, sale certificate and title-deed.*—Whenever Government buildings are sold with their sites by public auction, it should be stipulated in the sale notice as one of the conditions of sale that the sites will be sold subject to the payment of the appropriate ground-rent or assessment, which ground-rent or assessment will be liable to periodical revision. A certificate in the form given in Appendix XXVI * shall be granted for the *building* and a title-deed in the form given in Appendix XXVII† issued for the *site* occupied by the building.

G.O. 397, d. 27-6-99. G.O. 557, d. 14-6-05.
B.P. 147, d. 12-7-05.

23. Transfer of assessed land to the head of poramboke.—The authority of Collectors is required for the transfer of assessed land to the head of "poramboke" when it is required for village-site or other communal purposes, [a] unless such land is acquired under the Land Acquisition Act, 1894, in which case it may be transferred to "poramboke" on the authority of the acquiring officer's award.[a]

B.P. 2700, d. 15-11-67. B.P. 1192, d. 1-5-82.
B.P. 8068, d. 14-12-67. B.P. 9, d. 6-1-92.
G.O. 2371, d. 26-8-08; B.P. 211, d. 10-9-08.
[a] G.O. 2389, d. 4-8-11. [a] B.P. 209, d. 23-8-11.

24. Alienation of State land and land revenue—

SECTION (i).—ALIENATION OF STATE LAND.

1. *General.*—Rules 2–6 below on the subject of alienation of State land are extracted from the Resolution of the Government of India in the Department of Agriculture, Revenue and Commerce, No. 1—141, dated 6th February 1872 :—

Note.—Distinction between alienation of land and land revenue.—[a] The Government of India's Resolution, dated 6th February 1872, relates to the [b] permanent [b] alienation of land

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* Vol. II, page 73. † Vol. II, page 74.

the proprietary right in which vests in the State, whether the land is assessed to land revenue or not.[a] The conditions under which alienations of land revenue can be sanctioned are laid down in a separate Resolution of that Government and are dealt with in section (ii) of this Standing Order.

[a] Government of India's Resolution, 1—141, d. 6–2–72, paragraph 1.
[a] Paragraph 3 of the Government of India's letter in G.O. 127, d. 3-2-80.
[a] Paragraph 3 of G.O. 646, d. 4–11–98; (B.P. 344, d. 16–12–98).
[a] Paragraph 5 of G.O. 638, d. 3–11–98; (B.P. 343, d. 15-12–98).
[a] Paragraph 4 of the Government of India's Circular 2–369–14, d. 16–7–98; (B.P. 58, d. 28–2–99).
[b] Paragraph 2 of the Government of India's Circular, 11–368–1, d. 16–10–96, in B.P. 67, d. 22–2–97.
[b] Paragraph 2 of the Government of India's letter 796–26–3, d. 13–4–99; (G.O. Mis. 1537, d. 25-4-99).

2. *Disposal of State land.*—" Land which forms the property of the " State may be disposed of in various ways :—

" *First.*—By sale at full market value.

" *Second.*—By sale on favourable terms to a public body or association " or to an individual for a public purpose.

" *Third.*—By gift or grant to—

" (*a*) a public body or association or to an individual for a public " purpose;

" (*b*) private individuals in remuneration for public services to be " performed;

" (*c*) private individuals for their private benefit without reference to " future services.

3. *Saving of waste land rules.*—" Lands, the property of the State, which " are governed by the rules * for the grant of waste lands, will continue to be " dealt with under the rules on this subject in force for the time being.

4. *Sale of land for full value.*—" As regards lands, the property of the " State, other than waste lands, which are sold for full value, no reference " to the Government of India need be made where the full value does not " exceed [a] Rs. 25,000.[a] Up to this amount the sanction of the Local Govern- " ment or Administration will in all cases be sufficient. The amount " realized by the sale of the land should invariably be credited to the general " revenues.

5. *Sale of land on favourable terms.*—" As regards the sale of lands on " favourable terms for a public purpose, in no case should the recipient pay " less than half the full market value of the lands granted; and whenever " such full value exceeds the sum of [a] Rs. 25,000,[a] the sanction of the Govern- " ment of India should be previously obtained. The amount realized by the " sale should in all cases be credited to the general revenues.

6. *Gift or grant of State land.*—" As regards the gift or grant of lands " the previous sanction of the Government of India should be obtained in " cases where the value of the grant exceeds [a] Rs. 10,000,[a] when given as a site " for the construction of schools, hospitals, dispensaries or other public works " at the cost of recognized local funds, where it exceeds [a] Rs. 1,000 [a] when given

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* Darkhast rules (S.O. No. 15); waste land rules (S.O. No. 20); rules relating to the free grant of house-sites in villages [section (i) of S.O. No. 21]; rules relating to the transfer of assessed land to communal poramboke (S.O. No. 23); and cowles (S.O. No. 17)—*vide* also paragraph 10 *infra*.

† " *N.B.*—This does not refer to cases in which Local Governments may have been separately authorised to dispose of lands under special rules sanctioned by the Government of India."

G.O. 681, Public, d. 6–6–72.

"for any other public purpose or to a private individual for services to be "performed to the State † or where it exceeds [a] Rs. 500 [a] when the services are "to be performed to the community and in all cases of grants to individuals "for their private benefit irrespective of any services to be performed."

G.O. 681, Public, d. 6-6-72. [a] G.O. 1819, d. 19-6-12.

7. *Factors which enter into the valuation of land*--(i) *Occupancy right.*—By the term "value of occupancy right" is meant the value that the land would fetch in the open market if sold subject to an appropriate charge for land revenue. [b] In the case of poramboke and unassessed waste land an assessment should be fixed at the rates adopted for assessed land of similar quality in the locality,[b] and the value of the occupancy right should be determined on this basis.

(ii) *Assessment.*--If in addition to the occupancy right, the assessment real or hypothetical (in the case of poramboke) is to be foregone, the latter should be valued separately under section (ii) of this Standing Order.

Paragraph 8 of the Government of India's Circular in B.P. 67, d. 22-2-97.
Paragraph 4 of the Government of India's Circular in B.P. 58, d. 28-2-99.
[b] B.P. 208, d. 19-6-97. [b] B.P. 191, d. 18-8-02.

8 *Delegation of Local Government's powers to subordinate authorities.*—The several classes of alienation of land which are affected by the Resolution of 1872 and those which are not so affected are specified in paragraphs 9 and 10 *infra.* It should be noted that by special delegation or under special rules governing some of these classes, the powers of alienation conferred on the Local Government by the Government of India's Resolution of 1872 are at present exercised by Collectors or the Board of Revenue and that this practice will remain unaffected. Such of these alienations as fall within paragraph 9 *infra* should be duly mentioned in the annual statement referred to in paragraph 23 below, and when the pecuniary value of the alienation is such that the sanction of the Government of India would be required under paragraphs 4 to 6 *supra*, the previous sanction of that authority should be applied for through the Board and the Local Government. Thus a grant of land even on assessment in exchange for land taken up under Act I of 1894 [c] [item (11), paragraph 10 *infra*] [c] should be sanctioned by the Government of India if the amount of the compensation in lieu of which the grant is made exceeds [d] Rs. 25,000 [d] (paragraph 4 *supra*), such a grant being equivalent to a sale for full value.

[c] B.P. 87, d. 19-4-02. [d] G.O. 1819, d. 19-6-12.

9. *Alienations to be included in annual returns.*—The following statement shows the classes of alienation which should be included in the returns submitted to the Government of India and the authorities competent to [a] sanction them [a] :—

Class of cases.	Sanctioning authority.
(1) All permanent transfers of State land to Local Boards or Municipal corporations whether by sale, gift or on other terms and whether subject to demand on account of land revenue or not.	See paragraph 13 *infra.*

Class of cases.	Sanctioning authority.
(2) Grants or sales of land whether subject to revenue or not and not falling within any of the excluded classes shown in paragraph 10 below, to private individuals or public associations for public purposes or services, or to private individuals for their private benefit.	The Local Government.

[a] B.P. 87, d. 19-4-02.

10. *Alienations to be excluded from annual returns.*—The following cases are not covered by the Government of India's Resolution, dated 6th February 1872, and accordingly do not require to be reported to that Government in annual statements :—

(1) [b] Government waste land assigned or sold under the darkhast rules (Standing Order No. 15).[b]

(2) [b] Assessed or unassessed waste land sold under the waste land rules contained in Standing Order No. 20.[b]

(3) [b] State land made over to railway or canal companies for whose operations the Government is bound under agreement to provide land.[b]

(4) [b] Private land acquired under Act I of 1894 and made over to departments of the State, to local bodies or to railway companies.[b]

(5) [c] Land granted to individuals or to the community, but not to Local Boards and Municipal Councils, for communal purposes, *e.g.*, a village-site granted free of charge under Standing Order No. 21 and land transferred to the head of poramboke for use as burning and burial ground and the like.[c]

(6) [d] Land granted on cowles (Standing Order No. 17).[d]

(7) [e] Land which is not made over permanently but is granted only for temporary use, *e.g.*, sites allotted on the Madras esplanade to clubs, schools and associations for purposes of recreation.[e]

(8) [f] Sales of town-sites at the disposal of Government subject to ground-rent under section (ii) of Standing Order No. 21.[f]

(9) [f] Sales of Government land in the town of Madras subject to ground-rent.[f]

(10) [f] Sales [under clause (iv) of paragraph 30 of Standing Order No. 90 *infra*] of land acquired for public purposes and subsequently relinquished.[f]

(11) [g] Land at the disposal of Government granted in exchange for private land acquired under Act I of 1894.[g]

(12) [h] Government land assigned in lieu of service inam land rendered unprofitable by natural causes (Standing Order No. 63 *infra*).[h]

(13) [i] Sales of escheated land.[i]

(14) Sale, subject to assessment and for purposes of cultivation (*a*) of tank-beds, and (*b*) of land benefited or likely to be benefited by irrigation projects.

Note.—The authorities competent to sanction the different classes of alienation referred to as items 8 to 14 *supra* are as below :—

Item 8.—[j] Divisional officers, if the value of the land does not exceed Rs. 5,000, the Board of Revenue if the value exceeds Rs. 5,000 but does not exceed Rs. 10,000, and the Local Government if the value exceeds Rs. 10,000.[j]

Item 9.—[j] Collector, if the value of the land does not exceed Rs. 5,000, the Board of Revenue if the value exceeds Rs. 5,000 but does not exceed Rs. 10,000, and the Local Government if the value exceeds Rs. 10,000.[j]

Item 10.—[k] Divisional-officers, when the lands are sold to the original owners or heirs for the amount originally paid as compensation *minus* 15 per cent.; in other cases, the Board of Revenue.[k]

Item 11.—Collectors, except when the grant of land is proposed under section 31 (3) of Act I of 1894; in the excepted case the Local Government.

Item 12.—Collectors.

Item 13.—Collectors, when the sale is sanctioned in the orders passed on proposals for escheat.

Item 14.—Collectors.

B.P. 87, d. 19-4-02. G.O. 184, d. 22-2-02.
b { G.O. 127, d. 3-2-80. B.P. 590, d. 29-4-80. B.P. 67, d. 22-2-97. }
c { B.P. 67, d. 22-2-97. Paragraph 8 of the Government of India's Circular in B.P. 58, d. 28-2-99. }
c { Paragraph 6 of the Government of India's Circular in B.P. 67, d. 22-2-97. Paragraph 4 of the Government of India's Circular in B.P. 117, d. 7-4-97. }
e { Paragraph 8 of B.P. 67, d. 22-2-97. G.O. Mis. 3765, d. 19-9-96. B.P. Mis. 4434, d. 28-9-96. G.O. Mis. 1537, d. 25-4-99. B.P. Mis. 1574, d. 13-5-99. }
f { G.O. 118, d. 14-2-99. B.P. 64, d. 4-3-99. }
g { Paragraph 7 of the Government of India's letter in G.O. 127, d. 3-2-80. G.O. 646, d. 4-11-98. B.P. 344, d. 16-12-98. }
h { B.P. 413, d. 16-11-95. G.O. 541, d. 24-7-94. }
i { Paragraph 1 of the Government of India's Resolution, 1-141, d. 6-2-72. G.O. 248, d. 21-2-83. }
j B.P. 129, d. 18-5-06.
k B.P. 9, d. 16-1-09.

11. *Form of application for alienation of land.*—For every alienation of land requiring the sanction of the Board of Revenue, the Local Government, or the Government of India, an application should be made by the Collector in the [p] form prescribed in Appendix XXVIII.[p] * [1] If it is proposed to alienate land together with the revenue due thereon, an [1] additional application for the alienation of the revenue should be submitted in the form prescribed in paragraph 19 in section (ii) of this Standing Order. In the case of land granted in exchange under Act I of 1894, however, [m] [paragraph 10, item (11) *supra*], [m] the [n] special form prescribed in paragraph 22 of Standing Order No. 90 *infra* will take the place of those now referred to.[n]

p B.P. 436, d. 13-12-97.
1 Foot-note to Form No. (ii) at page 7 of B.P. 67, d. 22-2-97.
m B.P. 87, d. 19-4-02.
n B.P. 317, d. 23-11-98.

12. *Conditions of alienation.*—[a] A grant of State land, whether for public, religious, educational or other purposes, should always contain the conditions, (1) that if the land is not used for the specific purpose for which it was granted, or the conditions on which it was granted cease to be fulfilled, the Government may resume it and (2) that in the event of such resumption or in the event of the compulsory acquisition of the land by Government for any other reason, the compensation payable therefor shall in no case exceed

* Vol. II, page 75.

the amount, if any, paid to Government for the grant, together with the initial cost or the value at the time of resumption or acquisition, whichever shall be the less, of any buildings erected or other works executed on the land by the grantee. In order that these conditions, which should be set out in full in every case, may be duly enforced, a register of all land granted should be maintained in every taluk in the form prescribed in Appendix XXIX.* Exemptions from land revenue sanctioned under section (ii) of this Standing Order in favour of any person, institution or local body should also be entered in the same register. The Tahsildar of the taluk will be held responsible for seeing that the register is corrected up to date—*vide* paragraph 20 *infra*.[a]

13. [b]*Alienations of land to local bodies*[b]—(i) *Object of alienation.*—[c] A grant of Government land to a local authority will be allowed free of any initial charge for the occupancy right when the land is to be set apart for *bonâ fide* public purposes.[c]

[b] (ii) *Authority competent to sanction alienations in favour of local bodies.*[b]—[d] The Board has been empowered to sanction the alienation of State lands to local bodies for any *bonâ fide* public purpose, provided that the market value of the occupancy right in the land (as explained in paragraph 7 *supra*), together with the capitalized value of the assessment foregone (*vide* paragraph [g] 14 [g] *infra*) does not exceed Rs. 3,000. If the assessment is not foregone, its capitalized value should not be taken into account. Collectors have been empowered to sanction similar alienations if the total value as calculated above does not exceed Rs. 250. Where, however, the land is given for the purposes of a road or appurtenances thereto such as stone quarries, gravel depots, store-sheds and the like, Collectors can make similar grants provided the value, calculated as explained above, does not exceed Rs. 3,000.[d] With these exceptions, every alienation of land to a local body, whether by sale, gift or grant and whether subject to or free of charge for land revenue, requires the sanction of the Local Government or the Government of India for which an application should be made in the prescribed form.

13. [b] (iii) *Cost of acquisition under Act I of* 1894.[b]—[e] Whenever private rights in land have to be acquired under Act I of 1894 on behalf of local bodies, the cost of such acquisition should, as a rule, be charged to the local body concerned. Thus in the case of ryotwari land the pattadars should be compensated at the cost of the local bodies for the loss of their occupancy right, and in the case of zamindari and inam land compensation should be paid from the funds of the local body to the tenants for any occupancy right which they may possess and to the zamindar or inamdar for the loss of rental.[e] [f] Two exceptions to this rule are permitted, one is that in the case of land required for local fund or municipal *roads*, the Collector may acquire it at the cost of the State provided the compensation given takes the form of a fresh grant of land at the disposal of Government and not of money. The other is that, in cases in which unenfranchised service *inam* lands are acquired [h] for a local body [h] and a beriz deduction or other assignment of revenue is granted as compensation for the *melvaram* right, it is unnecessary to recover from the local body an equivalent for the loss incurred by Government in granting the beriz deduction or assignment of revenue.[f] [h] When unenfranchised service inams are acquired for a local body and other lands have to be acquired to be granted in exchange for them, the local body

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* Vol. II, page 76.

will pay (1) the full cost of the acquisition of the latter and (unless exempt under paragraph 14) (2), the full assessment on the former.[h]

[a] G.O. 1104, d. 28-10-92.
[a] B.P. 699, d. 8-12-92.
[a] G.O. 226, d. 1-3-02.
[a] B.P. 63, d. 20-3-02.
[a] G.O. 445, d. 21-5-02.
[a] B.P. 157, d. 4-7-02.
[b] B.P. 63, d. 20-3-02.
[b] B.P. 133, d. 6-7-04.
[c] B.P. 295, d. 27-11-99.
[c] B.P. 110, d. 12-6-03.
[d] B.P. 287, d. 16-12-04.
[e] G.O. 285, d. 10-4-91.
[e] B.P. 366, d. 23-6-91.
[f] B.P. 98, d. 16-5-05.
[g] Bd.'s Memo. d. 9-6-08; G.O. Mis. 2118, d. 4-8-08.
[h] G.O. 1583, d. 13-5-10. [h] G.O. 2739, d. 19-8-10.
[h] B.P. 252, d. 14-9-10.

SECTION (ii).—ALIENATION OF LAND REVENUE.

Note.—The general instructions on this subject in paragraphs 14-16 *infra* are based on the letter from the Government of India No. 2486—149, dated 17th November 1891 (B.P. No. 477, dated 30th August 1892).

14. *Land exempt from payment of revenue.*—Land such as roads, the sites of hospitals, dispensaries and the like, which yield no return to local bodies or other owners thereof and are devoted to public purposes, will be exempt from demand on account of land revenue, the exemption to last for such time only as the conditions on which it was granted are fulfilled. The benefit of the exemption may be claimed on behalf of land alienated by the State as well as for occupied land acquired by local bodies. Land appropriated for markets, cart-stands and similar objects from which an income is derived will be liable to the payment of land revenue.

Note.—(1) The exemption will apply to all land acquired or utilized for the aforesaid public purposes whether ryotwari, inam or zamindari, but extends only to the revenue payable to Government on such land, *i.e.*, to the amount of the assessment payable on ryotwari land and of peshkash or quit-rent on zamindari or inam land.

B.P. 699, d. 8-12-92.

(2) The site of a local fund or municipal bungalow, chattram or rest-house which is used by travellers on payment of fees will be exempt from demand on account of land revenue until the receipts and charges of five consecutive years are available; and thereafter it will remain exempt unless the receipts and charges for that period show a balance in favour of the local body; in which case the site will be liable to assessment as long as it is used for a bungalow, rest-house, etc.

G.O. 861, d. 2-10-93. B.P. 591, d. 13-10-93.

(3) The site of local fund and municipal schools and the play grounds attached thereto will be exempted from the payment of land revenue so long as the institutions in question are maintained.

G.O. 609, d. 14-6-92. B.P. 171, d. 3-8-05.
B.P. 377, d. 23-7-92.

(4) If lands vested in or belonging to a local body including lands acquired at the cost of the body, are transferred by sale, mortgage, exchange, lease or otherwise, the transferee will be liable to pay the ground-rent or assessment which the Collector may determine. Such ground-rent or assessment should be fixed according to the instructions contained in paragraph 29 of Standing Order No. 90 and *before* the sale or transfer is effected. The ground-rent or assessment so fixed will be liable to periodical revision.

G.O. 3152, d. 19-11-09. B.P. 281, d. 3-12-09.
G.O. 1060, L. d. 12-8-11. G.O. 1175, M., d. 27-6-12.
G.O. 3478, d. 18-11-12.

15. *Local Government's powers.*—Subject to the conditions imposed in paragraph 14 *supra*, the Local Government are empowered to exempt from land revenue lands alienated to or already acquired or occupied by local bodies or by private individuals for public purposes, whatever the amount of the land revenue assessed or assessable on these lands may be, and may also alienate the assessment on lands granted to individuals as emoluments for services rendered to the State or to be performed to the community subject to the condition that, in the first case the value of the occupancy right in the land together with the capitalised value of the assessment thereon taken at 25 years' purchase of the revenue remitted does not exceed Rs. 500 and that in the second, such value does not exceed Rs. 100.

G.O. 1208, d. 25-4-12.

Note.—In cases where the value of the occupancy right in the land is paid for by the local body, the value of such right should not be taken into account in determining the limit of value for the purposes of the rules laying down the limits of sanction; the capitalized value of the assessment, if any, foregone should alone be considered.

G.O. 638, d. 21-7-02. B.P. 191, d. 18-8-02.

16. *Government of India's powers.*—Every new alienation of revenue not being an exemption such as is permitted by these rules or made under powers vested in local authorities by law or rule requires the previous sanction of the Government of India.

Note.—(1) A beriz deduction or an assignment or remission of revenue is an alienation of revenue within the meaning of this paragraph.

(2) [a] A renewal of a time-expired grant (*e.g.*, the continuance for a second life of an assignment of land revenue originally made for one life only) should be regarded as a new grant as also any addition to the value of an existing grant.[a]

Government of India's letter, 404-56, d. 24-2-92 (B.P. 177, d. 11-4-92).
[a] Paragraph 5 of the Government of India's Circular in B.P. 67, d. 22-2-97.

17. [b] *Alienations not falling under paragraph* 16.—The following transactions are not new alienations and are not affected by paragraph 16 above.[b]

(1) [c] The mere continuation of an old grant of revenue as opposed to such renewal or enlargement of an existing grant as is referred to in note (2) to paragraph 16, as also any enhancement of the value of a grant of revenue which is due solely to the revision of the assessment at settlement.[c]

Note.—Examples of continuations of old grants—

(*a*) A grant of land revenue in lieu of an inam of the same amount, when the land from which the inam is derived has been acquired for public purposes or rendered unprofitable to the inamdar by an act of Government.

(*b*) The substitution of a beriz deduction in lieu of a pre-existing assignment of land revenue in favour of a religious institution.

(2) [d] Remissions of land revenue properly so called or season remissions.

(3) Fixed remissions or remissions allowed merely as an incident of a business transaction, *e.g.*, cowles, deductions for irrigation by lift, abatement made in the first year or years when a settlement increment is imposed, &c.[d]

(4) [e] The revenue which is foregone because it is not due, *e.g.*, the revenue appertaining to land acquired by Government and appropriated for State purposes.[e]

(5) [f] Revenue on village-site assigned under Board's Standing Order No. 21 (1) (i).[f]

[b] G.O. 1696, d. 6-6-11. [b] B.P. 153, d. 23-6-11.
[c] Paragraph 5 of the Government of India's Circular in B.P. 67, d. 22-2-97.
[d] Paragraph 6 of the Government of India's Circular in B.P. 67, d. 22-2-97.
[e] Paragraph 2 of B.P. 117, d. 7-4-97.
[f] G.O. 1657, d. 4-6-12.

18 *Remissions of land revenue in favour of local bodies.*—The Board has been empowered, subject to the conditions imposed in paragraph 14 *supra*, to sanction the alienation of land revenue in favour of local bodies for public purposes provided the capitalized value of the land revenue remitted taken at 25 years' purchase does not exceed Rs. 5,000 in each case. Collectors may sanction similar alienations up to a limit of Rs. 3,000 in the case of land revenue on roads and appurtenances thereto, such as stone quarries, gravel depots, store sheds and the like, and up to a limit of Rs. 500 in other cases.

Note.—For the purposes of the above rule, the expression "public purpose" includes the provision of roads and their appurtenances, streets, markets, cart-stands, hospitals, dispensaries, schools, latrines, drains, depots for sanitary purposes, public wells and tanks, slaughter-houses, burial and burning grounds, public offices of local bodies and the like, but excludes such objects as the provision of town halls, clubs, parks, playing grounds and other objects which are calculated to benefit a section of the public rather than the public as a whole.

G.O. 1208, d. 25-4-12.

19. *Form of application.*—With the exceptions avdorted to in paragraph 18 above every proposal for the remission, assignment or alienation of land revenue such as is contemplated in paragraphs 14 to 16 *supra* should be submitted, through the Board of Revenue, for the sanction of the Local Government or the Government of India as the case may require. The [a] form [a] prescribed in Appendix XXX* should be used for submitting proposals to or through the Board. In the case of revenue remitted under Act I of 1894, however, the form prescribed in paragraph 22 (ii) of Standing Order No. 90 should be used.

[a] B.P. 436, d. 13-12-97.

20. *Register of exemptions.*—Cases of land exempted from payment of revenue under this section should be duly noted in the register prescribed in paragraph 12 *supra.*

G.O. 1104, d. 28-10-92 (B.P. 699, d. 8-12-92).

21. *Payment of assessment by local bodies.*— Unless remitted under the foregoing rules the assessment, peshkash or quit-rent due on land acquired on behalf of a local body should be paid by it to Government from year to year.

B.P. 160, d. 20-5-95.
B.P. 246, d. 15-7-95.
B.P. 310, d. 23-8-95.
B.P. 326, d. 6-9-95.

G.O. 1772, d. 15-6-12.

22. *Assignment of land revenue as compensation under Act I of 1894.*— Notwithstanding anything apparently to the contrary in section 31 (4) of Act I of 1894, the Collector should not on his own authority sanction an assignment of land revenue by way of compensation under that section [b] unless the inam is an unenfranchised service inam falling within the purview of section 31 (4) of the Act, and there is no other land which can be granted in exchange (paragraphs 22 and 23 of Board's Standing Order No. 90).[b] Applications for such assignments should be avoided as far as practicable.

[b] G.O. 3400, d. 17-12-08.

SECTION (iii).—DETAILED INSTRUCTIONS REGARDING ANNUAL RETURNS.

23. *Statement of alienations of land sanctioned during the year.*— Immediately after the close of each official year, Collectors should submit to the Board a complete list of all alienations of land, sanctioned during that year, other than those excepted in paragraph 10 *supra.* This statement should be compiled in the form prescribed in Appendix XXXI † and should be submitted so as to reach the Board not later than the 15th April following. Instructions for preparing this annual statement are given in Appendix XXXII.‡

G.O. 1696, d. 6-6-11. B.P. 153, d. 23-6-11.

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* Vol. II, page 77. † Vol. II, page 78. ‡ Vol. II, page 80.

24. *Return of alienations sanctioned up to date.*—In addition to [c] the annual statement [c] prescribed in the preceding paragraph, Collectors are required to submit along with their annual jamabandi reports a statement in the form given in Appendix XXXIII, * showing the total amount of land revenue foregone up to the end of 30th June, owing to alienations or assignments made from time to time in favour of grantees (*a*) for the maintenance of public servants and (*b*) on other grounds. Instructions for compiling this return are given in the same appendix.

B.P. 58, d. 28-2-99. B.P. 224, d. 18-10-04.
[c] G.O. 1696, d. 6-6-11.
[c] B.P. 153, d. 23-6-11.

25. Rules regarding quarrying and mining—

SECTION (i).—GENERAL RULES.

In what cases the State claims no right to minerals.—No claim to minerals should be made on behalf of the State—

(*a*) [a] In estates held on sanads of permanent settlement.[a]

(*b*) [b] In lands held on title-deeds issued under the Waste Land rules before 7th October 1879, in which no reservation was made of the right of the State to minerals.[b]

(*c*) [c] In lands held on inam tenure where apart from the title-deed issued by the Inam Commissioner there has been conveyance of the State's rights to minerals in the original grant either expressly or by necessary implication.[c]

[a] G.O. 544, d. 25-5-82 (Notification, paragraph 1). [b] G.O. 2029, d. 7-10-79 (paragraph 2).
[c] B.P. 18, d. 21-1-05. [b] G.O. 544, d. 25-5-82 (Notification, paragraph 1).

Note.—Quarries and mines on such lands may briefly be described as "*Private quarries*" or "*Private mines.*"

2. *In what cases the State claims a share in minerals.*—Claims should be made to the State's share (as determined by the rules below) in all mineral produce—

(*a*) [d] In lands occupied, or hereafter assigned for agricultural purposes under ryotwari pattas. [d]

(*b*) [e] In [f] private [f] janmam lands in Malabar [e] and [g] the Nilgiris.[g]

(*c*) [h] In lands held on inam tenure which do not fall under paragraphs 1 (*c*) or 3 (*c*) of this Standing Order. [h]

[d] G.O. 1248, d. 8-10-83.
[d] G.O. 121, d. 23-1-84.
[d] G.O. 551, d. 28-4-84.
[e] G.O. 809, d. 15-7-80.
[e] G.O. 1384, d. 16-12-84.
[f] B.P. 18, d. 21-1-05.
[g] B.P. Mis. 6304, d. 13-11-94.
[h] B.P. 18, d. 21-1-05.

Note.—Quarries and mines on such lands will be referred to in brief as "*Shared quarries*" or "*Shared mines.*"

3. *In what cases the State claims full right to minerals.*—The full right to all minerals should be claimed on behalf of the State—

(*a*) [a] In lands sold under the Waste Land rules after 7th October 1879. [a]

(*b*) [b] In escheat lands, the janmam right to which was sold by Government after the issue of Government Order, No. 809, dated 15th July 1880, but before the issue of Government Order, No. 1384, dated 16th December 1884.[b]

(*c*) [c] In inam lands granted on service tenure, *i.e.*, as wages for public service, whether enfranchised or unenfranchised.[c]

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* Vol. II, page 81.

(*d*) [d] In lands which have been constituted reserved forests under the Madras Forest Act. [d]

(*e*) [d] In lands which have been notified as reserved lands under the rules issued by Government under section 26 of the Madras Forest Act. [d]

(*f*) [e] In unreserved waste lands at the disposal of Government.[e]

(*g*) In all other lands not falling under paragraph 1 or 2.

[a] G.O. 2029, d. 7-10-79 (paragraph 2). [c] B.P. 18, d. 21-1-05.
[b] G.O. 809, d. 15-7-80. [d] B.P. 2030, d. 9-7-85 (appendix, paragraph 11).
G.O. 1384, d. 16-12-84. [e] G.O. 598, d. 21-6-87.

Note.—Quarries and mines on such lands will be referred to in brief as "*State quarries*" or "*State mines.*"

B.P. 18, d. 21-1-05.

4. *Shared mines and quarries.*—The rules for regulating mining in patta lands are given in Appendix XXXIV.* These rules will apply *mutatis mutandis* to the other classes of land mentioned in paragraph 2 *supra* in which Government claim a share of the mineral *output*.

G.O. 607, d. 8-9-99.

Note.—(1) No charge will be made for merely *exploring* or *prospecting* for minerals [f] in the above-mentioned descriptions of mines [f] if the mines are not regularly worked.

(2) The amount payable to Government on account of minerals worked will be entered in the patta granted for the land ([f] or in its absence in a miscellaneous patta[f]) and will be collected under the provisions of Madras Act II of 1864.

(3) No remission will be granted in respect of any land rendered unfit for surface cultivation by the carrying on of mining operations.

(4) The rates will be increased if the conditions of working are not complied with.

(5) [g] No charge will be made in cases in which a *pattadar* may wish to quarry a *small* quantity of laterite, &c., for his own use for a specific purpose without any intention of continuing operations indefinitely, provided that the land is not in any way rendered less fit for cultivation than before. [g] Nor do the rules affect in any way the right which all holders of [f] such lands [f] possess of digging wells in their lands and of disposing of the gravel and stones which may be thrown up in the course of such excavation.

[f] B.P. 570, d. 4-10-93. [g] G.O. 1293, d. 19-11-85 (paragraph 1).

5. *State mines and quarries*—

A.—IN CASES COVERED BY THE RULES OF THE GOVERNMENT OF INDIA.

(i) *Reference to the Rules of the Government of India.*—[a] In the case of lands referred to in paragraph 3, applications for the grant of *exploring* and *prospecting* licenses and *mining* leases in respect of all minerals such as coal, oil, metals, precious stones, mica,† corundum, &c., and generally all *minerals possessing commercial value*, will be dealt with under the special rules issued by the Government of India and reprinted below as rules 7 to 32.[a]

[a] B.P. 114, d. 24-3-96.

(ii) *Standard forms of license and lease.*—Standard forms of exploring and prospecting licenses and of mining leases are given in Appendices XXXVII, XXXVIII, XXXIX and XL.‡ [b] The form of mining lease, as shown in Appendix XXXIX, § relates to coal, but may be used, with necessary alterations, for any other species of mining.[b]

[b] Government of India's letter 2115, 25-42, d. 21-9-92, in G.O. 1116, d. 2-11-92.
[b] G.O. 414, d. 9-5-06. [b] B.P. 130, d. 18-5-06.

(iii) *Grant of licenses and leases.*—[c] Collectors may grant and renew exploring licenses on their own authority, the fee prescribed by Government

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* Vol. II, page 82.

† The special rules issued by Government for the mining of mica are given in Appendix XXXVI (Vol. II, page 89).

‡ Vol. II, pages 118 to 147.

§ Vol. II, page 127.

for each license or renewal being one rupee.[c] [d] A prospecting license should be restricted to such area as is reasonably required for *boná fide* prospecting purposes. In determining this area Collectors must have regard to the character of the minerals prospected for and the means at the disposal of the prospector. In cases in which the area applied for under a prospecting license exceeds the limit specified in the margin, Collectors should make a reference to the Board of Revenue before granting the license under rule 19 [13] (2) *infra.*[d] The license is liable to be cancelled by the Board or Government if either on appeal from any of the parties affected by the Collector's order or otherwise, such a course is found necessary. Drafts of mining leases submitted to the Board and Government must be written on one side of the paper only, a wide margin being left for additions and alterations. [f] In the case of mining leases the lessee should be required to pay in addition to the stamp duty such fees not exceeding Rs. 50 as may be charged by the Government Solicitor for scrutinizing the draft lease deed.[f] [g] A form of the lease as finally approved by the Board and Government will be forwarded to the Collector. Prospecting licenses and mining leases should be executed in duplicate by the licensee or licensees or by the lessee or lessees as the case may be on the one side and by the Collector on behalf of Government on the other. The original as well as the duplicate should be signed by the Collector, the date of execution on behalf of Government being entered at the top of the license or lease as the case may be as the date of indenture. As the registration of all prospecting licenses and their renewals and of the mining leases is compulsory under section 107 of the Transfer of Property Act unless exempted by a notification published under the proviso thereto, the Collector should cause the original as well as the duplicate to be presented for registration at Government expense, and after registration is effected, deliver the original to the licensee or licensees or to the lessee or the lessees as the case may be and retain the duplicate in his office.[g] [h] By the 15th of the month succeeding each quarter, a statement of applications for exploring and prospecting licenses and for mining leases, disposed of during the quarter should be submitted by Collectors in the Form A prescribed in Appendix XLI.* By the end of the month succeeding each quarter the Board will submit to Government for transmission to the Government of India a consolidated return for the whole presidency. Collectors should also submit to the Board not later than the 15th January in each year a statement showing the applications for mining concessions pending on 31st December in the previous year in the Form B prescribed in Appendix XLI* and the Board will submit to Government by the end of the month a consolidated return for the whole presidency in the same form.[h]

	SQ. M.
Coal	4
Oil	2
[e] Gold, silver or uranium [e] ...	1
Metals	1
Precious stones.	1

[c] B.P. 66, d. 19-2-96 (paragraph 2, cl. (*d*)).
[d] Paragraph 4 of the Government of India's letter 19-17-3, d. 20-5-99, in G.O. 375, d. 15-6-99.
[e] B.P. 115, d. 8-6-09.
[f] B.P. 10, d. 11-1-10.
[f] G.O. 451, d. 9-2-10.
[g] G.O. 2231, d. 22-7-11.
[h] G.O. 1968, d. 3-7-12.

Note.—Mines in estates under Government management.—Officers in charge of such private estates should regulate the grant of concessions therein as far as possible in accordance with the rules of the Government of India in rules 7 to 32 below and should in no case go beyond the terms which are allowed in State lands.

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* Vol. II, page 148.

B.—In cases not covered by the Rules of the Government of India.

(i) *In lands of classes (a), (b), (c) and (g) referred to in paragraph* 3 *supra*.—Applications to quarry *minerals having a commercial value* in the State lands specified in paragraph 3, clauses (*a*), (*b*), (*c*) and (*g*) of paragraph 3 *supra*, will be disposed of on their merits as cases arise by the Collector in unimportant cases, and by the Board or by Government in more important cases.

(ii) *In lands of class (d).*—[a] In *reserved forests* [paragraph 3, clause (*d*)] all mining and quarrying are prohibited and also the removing of surface mud and turf unless under special permits obtained under the provisions of the Madras Forest Act.[a]

(iii) *In lands of class (e).*—In the *reserved lands* specified in paragraph 3, clause (*e*), quarrying shall not ordinarily be permitted in places where damage is likely to be caused to forest growth or in areas under special treatment. In other reserved lands the general public may be allowed to quarry *free*, *except* for building-stone, gravel, laterite and any particular clay which has a *commercial value*. These excepted minerals will be subject to *seigniorage fees* which may be collected in any one of the undermentioned ways in consultation with the Conservator:—

(1) Direct from the quarries by Government.
(2) The collection may be leased out by public auction or otherwise.
(3) The quarries themselves may be leased out by public auction or otherwise, the general public retaining the right to quarry for themselves on payment of the authorized seigniorage rates to the lessees.

(iv) *In lands of class (f).*—[a] In *unreserved State lands* [paragraph 3, clause (*f*)], including poramboke, quarrying will be left *free whether the minerals have a commercial value or not* (1) to the general public for *bonâ fide domestic* [b] *or agricultural*[b] *purposes*, (2) [c] to departments of Government, local boards and municipalities, irrespective of the nature of the agency employed, whether departmental or that of contractors, provided that the minerals so removed are used for *bonâ fide* public purposes and not for sale or commercial profit, and with the previous sanction of Government in each case to other public bodies, subject to the condition that the work is done under the direct supervision of their own establishments and not through contractors.[c] But quarries of any particular importance and value containing gravel, &c., may be closed against the general public and reserved for the use of Government departments or public bodies. [c] Where, however, a local body desires that the exclusive right of quarrying in any such land should be reserved for it, the land will, as a rule, be leased to the local body concerned, subject to the payment of the ordinary assessment.[c] Quarrying for *other than bonâ fide domestic* [b] *or agricultural* [b] *purposes* will be charged with *seigniorage fees* which will be collected by the Revenue officers direct from the quarriers. Power is reserved to the Collector to prohibit or regulate quarrying under this rule in any particular place.[a]

[a] G.O 508, d. 20-5-92. [a] B.P. 204, d. 19-5-94.
[a] G.O. 847. d. 13-8-92. [a] G.O. 379, d. 25-5-97.
[a] B.P. 401, d. 10-7-93. [b] B.P. 195, d. 23-8-02.
[c] B.P. 283, d. 7-11-12

Note.—Railway companies in this Presidency may be allowed the privilege of removing sand free of seigniorage from the beds of rivers, in places where it can be taken without objection and subject to any conditions that the District Collector may see fit to impose. [d] This privilege extends to any contractor working for a Railway Company provided that he

obtains the Collector's permission in the Revenue or Forest Department, and so long as he satisfies him that sand is only removed for railway purposes.[d]

G.O. 623, d. 15-9-99. B.P. 421, For., d. 7-10-99.
[d] G.O. 3364, d. 12-12-08.

C.—General Proviso.

(i) *Extent of concession and restoration of land to status quo ante.*—The mining or [a] quarrying [a] operations referred to in the above rules should be [b] confined to the ground vertically beneath the surface in respect of which permission is granted, and no under-tunnelling beyond such limits will be permitted.[b] [c] When quarrying is permitted, it will rest with the Collector to impose conditions for the restoration of the land to a state fit for cultivation in cases in which such a condition may be necessary.[c]

[a] B.P. 114, d. 24-3-96.
[b] B.P. 501, d. 25-3-81 (paragraph 7).
[c] Paragraph 3 of the notification appended to G.O. 598, d. 21-6-87.

(ii) *Reservation of rights of way.*—In all prospecting licenses and mining leases issued in respect of lands in which the State has surface rights, the right will be reserved to Government to make surface roads over any block included in the license or lease.

B.P. 297, d. 30-11-99.

SECTION (ii).—RULES OF THE GOVERNMENT OF INDIA.

6. *Powers and definitions.*—The following rules regulating the grant by Local Governments of licenses to explore and prospect for minerals and the grant of leases of mines and minerals have been made by the Governor-General in Council, and sanctioned by the Secretary of State for India in Council.

No such license or lease can be granted by any Local Government otherwise than in accordance with these rules, except with the previous sanction of the Secretary of State for India in Council, or with that of the Governor-General in Council under any general or special authority which he may have received in this behalf from the said Secretary of State in Council.

In these rules—

Collector means the Revenue officer in charge of the district;
Local Government includes a Chief Commissioner; and
Person includes any persons, syndicate, partnership, or company.

A license or lease under these rules may be granted to any person; in case of the death of the person or any of the persons to whom it is granted it shall inure for the benefit of his legal representatives.

A.—Exploring Licenses.

7 [1 *]. *Acts authorized by exploring license.*—A license to explore land for minerals or mineral oil, called hereinafter an exploring license, will authorize

* The numbering of these rules in the Government of India's Resolution is indicated between square brackets.

the licensee to search the surface of the land specified in the license for minerals of every description and for mineral oil, and, subject to such restrictions as the Local Government may from time to time impose, to remove any specimens or samples found by the licensee in or upon such land.*

8 [2]. *Land in respect of which license may be granted.*—Such license shall only be granted with respect to land in which the mines, minerals, or mineral oils are the property of the Government, and (subject to the provisions of any law, or rule having the force of law, for the time being in force with reference to such land) shall not authorize the licensee to enter upon any land in the occupation of any person without the consent of the occupier.

9 [3]. *Assignment of license.*—Such license cannot be assigned, nor can any right or interest thereunder be transferred, without the assent of the Local Government.

10 [4]. *Extent to which surface under exploration may be disturbed.*—Such license shall not authorize the licensee to mine or quarry, but he may turn up to such depth as the Collector may sanction, and, subject to such conditions as he may impose, the surface of unoccupied land, or, with the consent of the occupier, that of land which the Government has granted for agricultural purposes, reserving only the right to minerals.

11 [5]. *Licensing authority.*—Such license may be granted by such person and under such rules as the Local Government may prescribe.

12 [6]. *Duration and renewal of license.*—Every such license shall run for one year, but may be renewed for a further similar term by the same authority, and there shall be paid for each license or renewal such fee, not exceeding Rs. 10, as the Local Government may prescribe.

13 [7]. *Royalty on precious stones.*—A royalty shall be payable to Government on the value of all precious stones found and removed by an explorer, whether he has taken out a license or not. In the case of licensees such royalty shall be at such rate, not exceeding 15 per cent., as shall be fixed by the license, and in the case of an unlicensed explorer, shall be 15 per cent. on the value of the stones removed. Neglect to report the discovery of any such stone within a reasonable time shall involve the forfeiture of the license and of all claim to have an application for a mining or prospecting lease favourably considered.

14 [8]. *Explorer's claim to prospect or mine.*—Such license shall give no exclusive or preferential rights, but in considering rival claims for a prospecting license or mining lease, due regard will be had to operations conducted under cover of an exploring license.

B.—Prospecting Licenses.

15 [9]. *Acts authorized by prospecting license.*—(1) A license to prospect for minerals or mineral oil, called hereinafter a prospecting license, shall confer on the licensee the sole right, subject to the conditions contained in the license, to mine, quarry, bore, dig and search for, win, work, and carry away any mineral or mineral oil specified in the license, and lying or being within, under, or throughout the land specified in the license.

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* *Note.*—The surface of unoccupied and unreserved land which is the property of Government may be freely searched without a license, but the Government do not object to granting a license to explore when one is applied for.

(4) Situation of the land.
(5) Boundaries.
(6) Estimated area.
(7) Date of certificate of approval of applicant by the Local Government.
(8) Date of license.
(9) Rent and royalty payable.
(10) Period for which granted.

21 [15]. *Terms of license.*—Every prospecting license shall contain such conditions as may in any particular case seem necessary, and shall in all cases contain the following conditions:—

(i) The term for which the license shall be granted shall be one year or such shorter term as the applicant may desire. The license may be renewed by the Collector for a further term not exceeding two years, whenever he is satisfied that the licensee has been prevented from completing his search of the land by any cause other than his own default.

(ii) A moderate rent not exceeding one rupee per acre shall be paid for the land covered by the license.

Note.—In the Madras Presidency a uniform rate of four annas for every acre or fraction of an acre has been fixed in respect of coal, oil, gold, silver, iron and other metals.

G.O. 315, d. 21-4-93. G.O. 414, d. 9-5-06.
B.P. 66, d. 19-2-96. B.P. 130, d. 18-5-06.

(iii) The licensee shall pay a royalty at a rate not exceeding 15 per cent. of the value on all precious stones won and carried away, and a royalty at the rates specified in schedule C (Appendix XLII*) on all other minerals won and carried away over and above such quantity as the Collector, subject to the orders of the Local Government, may allow to be taken free for purposes of experiment.

(iv) No land in the occupation of any person shall be entered upon without the consent of the occupier, and no trees, standing crops, or other private property shall be cut or in any way injured without the consent of the owner thereof.

(v) The licensee shall make and pay reasonable satisfaction and compensation for all injury which may be done by him in exercise of the powers granted by the license, and shall indemnify the Government against all claims which may be made by third parties in respect of any such damage or injury.

(vi) The licensee shall not cut or injure any tree on unoccupied and unreserved land without the permission of the Collector in writing.

(vii) Such license cannot be assigned nor can any right or interest thereunder be transferred without the consent of the Local Government.

(viii) In case of any breach on the part of the licensee of any of the five last preceding clauses, the Collector may summarily revoke the license, and thereupon all rights conferred thereby or enjoyed thereunder shall cease.

(ix) The licensee shall, within six months next after the determination of the license or the date of the abandonment of the undertaking, whichever shall first occur, securely plug any bores and fill up or fence any holes or excavations that he may have made in the land to such extent as the Collector may require, and shall to the like extent restore the surface of the

* Vol. II, page 150.

land and all buildings thereon which he may have damaged in the course of prospecting: Provided that this clause shall not apply to any land held under a mining lease.

(x) Should any question of dispute arise regarding the license, or any matter or thing connected therewith, or the powers of the licensee thereunder or the amount or payment of the rent or royalty made payable thereby, the matter in difference shall be decided by the Local Government, whose decision shall be final.

22 [16]. *Right of licensee to a mining lease.*—On or before the determination of his license, the licensee shall have a right, subject to the rules hereinafter contained—

(*a*) in the case of mineral oil or minerals other than precious stones, to a mining lease in accordance with the terms contained in rules for mining leases;

(*b*) in the case of precious stones, to the first offer of such mining lease as the Governor-General in Council may think fit to grant.

Such lease may include so much land, whether comprising the whole or a part only of the area for which the prospecting license was granted, as shall not exceed the area specified with respect to mining leases in schedule A in Appendix XLII.*

C.—Mining Leases.

23 [17]. *General provisions in regard to applications.*—(1) Every application for the grant of a mining lease, not being a lease of a mine of precious stones, shall be presented to the Collector, in whose district the land or some part of the land with respect to which the lease is applied for is situate. The Collector shall forward the application through the proper channel to the Local Government. The Local Government may, by general or special order, require a deposit of money not exceeding Rs. 500 to be made by the applicant in any case or class of cases, before the application is taken into consideration.

(2) No mining lease shall be granted otherwise than with respect to land in which the mines, minerals, or mineral oils are the property of Government.

24 [18]. *Information to be furnished by the applicant.*—Every application for a mining lease shall contain—

(*a*) the name, residence, and profession of the applicant;
(*b*) the name of the mineral for which the applicant intends to mine;
(*c*) a map of the area over which the proposed lease is to extend.

25 [19]. *Grant of lease.*—On receipt of any such application the Local Government may, if the applicant is entitled to a lease under rule [16], or if it considers that the applicant should be granted a mining lease, grant the same in accordance with these rules over such one or more blocks, each not exceeding in extent the area specified in schedule A in Appendix XLII,* as the Local Government may think fit:

Provided that no mining lease shall be granted by a Local Government under these rules so as to cause the total area held under mining leases by the lessee, or by those joint in interest with him, to exceed ten square miles.

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* Vol. II, page 150.

No such lease shall be executed until it has been approved by the Advocate-General or other legal adviser, if any, appointed for the Province.

26 [20]. *Shape of block.*—Without the previous sanction of the Governor-General in Council, the length of a block shall not be allowed to exceed four times its breadth.

27 [21]. *Period of lease.*—The term for which a mining lease may be granted shall not exceed thirty years, and no covenant for renewal may be inserted in the lease without the sanction of the Governor-General in Council.

28 [22]. *Terms of lease.*—Every such lease shall contain such conditions and stipulations as the Local Government may in each case consider necessary; but shall in every case contain the following conditions, namely:—

(i) the lessee shall pay a royalty at the rate specified in the lease, which rate shall be that fixed for the particular mineral in schedule C in Appendix XLII *; and if any other mineral shall be discovered by him then the royalty shall be paid therefor at such rate, not being less than 20 per cent. of the value thereof, as the Local Government may determine, until a mining lease has been obtained in respect of such mineral; but the lessee shall be entitled to require and obtain such lease for the term then unexpired of his original lease upon the terms hereinbefore mentioned in rule [16];

(ii) the lessee shall also pay for every year after the first year a fixed yearly dead-rent at a rate not less than that laid down in schedule B in Appendix XLII *; provided that no lessee shall pay both royalty and dead-rent in respect of the same lease, but only such one of them as may be of the greater amount;

(iii) the lessee shall also pay for all land which he may take up, use or occupy for the purpose of the mine a surface-rent at the rate specified in schedule B (Appendix XLII *);

(iv) the lessee shall at his own expense erect and at all times maintain and keep in repair boundary remarks and pillars according to the demarcation to be shown in a plan annexed to his lease;

(v) the lessee shall make and pay reasonable satisfaction and compensation for all injury which may be done by him in exercise of the powers granted by the lease, and shall indemnify the Government against all claims which may be made by third parties in respect of any such injury;

(vi) the lessee shall not cut or injure any tree reserved in the lease;

(vii) neither the lessee nor any person claiming through or under him shall assign the lease, or transfer any right or interest thereunder, or underlet the whole or any portion of the premises comprised in such lease, without the assent of the Local Government first had and obtained;

(viii) the lessee shall commence operations within two years from the date of the execution of the lease, and shall thereafter carry them on effectually in a proper, skilful, and mining-like manner unless prevented by unavoidable cause;

(ix) the lessee shall keep correct accounts showing the quantity and particulars of all minerals obtained from the mine and the number of persons employed therein, and also complete plans of the mine, and shall allow any officer authorized by the Local Government in that behalf at any time to examine such accounts and plans, and shall furnish the Local Government

* Vol. II, page 150.

with such information and returns in respect of the aforesaid matter as they may prescribe;*

(x) the lessee shall allow any officer authorized by the Local Government in that behalf to enter upon the premises comprised in the lease for the purpose of inspecting the same;

(xi) the lessee shall without delay send to the Collector a report of any accident which may occur at or in the said premises, and also the finding therein of any mineral not specified in the lease;

(xii) should the royalty or rent reserved or made payable by the lease be not paid within two months next after the date fixed in the lease for the payment of the same, the Local Government may enter upon the said premises and distrain all or any of the minerals or movable property therein, and may carry away or detain them until the rent or royalty due and all costs and expenses occasioned by the non-payment thereof shall be fully paid; and, if any royalty or rent remain at any time unpaid for six calendar months after the date on which it is due, the Local Government may determine the lease and take possession of the premises comprised therein;

(xiii) in case of any breach on the part of the lessee of any covenant or condition contained in the lease, the Local Government may determine the lease and take possession of the said premises;

(xiv) at the end or sooner determination of the lease, the lessee shall deliver up the said premises and all mines (if any) dug therein in a proper and workman-like state, save in respect of any working as to which the Local Government may have sanctioned abandonment;

(xv) should any question or dispute arise regarding the lease, or any matter or thing connected with the mines and minerals leased, or the working or non-working thereof, or the amount or payment of the royalty or rent reserved or made payable by the lease, the matter in difference shall be decided by the Local Government, whose decision thereon shall be final.

29 [23]. *Mining lease for precious stones.*—No lease of a mine of precious stones shall be granted except by the Governor-General in Council. The procedure for obtaining and the conditions of such lease shall be those prescribed by rules [17] to [22], read as if the Governor-General in Council were substituted for the Local Government.

D.—General Provisions as to Licenses and Leases.

30 [24]. *Operations within reserved forests.*—(1) All operations conducted under the authority of these rules within a reserved forest shall be subject to such conditions as the Local Government may by general or special order from time to time prescribe.

(2) It shall be a condition of every license granted under these rules that, before the commencement of exploration or prospecting (as the case may be) within a reserved forest, notice shall be given to the District Forest-officer of the intention to commence operations, and that the operations shall be conducted subject to any conditions regarding the use of fire that he may prescribe.

(3) Every mining lease which includes any portion of a reserved forest shall, if it authorizes the lessee to fell timber for mining purposes, specify the area within which, or the quantity up to which, and the terms and conditions upon which, he may exercise that authority.

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* *Note.*—All information and returns obtained or furnished under this clause shall be treated as strictly confidential.

31 [25]. *Preparation of sketch or map.*—Should the applicant for a prospecting license or mining lease desire the Collector to prepare for him the sketch required by rule [11] (2) (*b*) or the map required by rule [18] (*c*), or should the sketch or map presented by the applicant be insufficient, the Collector may prepare the sketch or map required, and may, if he so order, recover the cost from the applicant at a rate not exceeding 4 annas per acre. If the Local Government have prepared a map of a tract of country specially for the convenience of intending applicants for licenses and leases under these rules, and if any applicant makes use of such map for the sketch or map aforesaid, it will be open to the Local Government to recover as above such share of the cost of preparing the map as they may consider to be equitably due from such applicant.

32 [26]. *Lapse of license or lease for delay in execution.*—If a license or lease is not executed within six months after leave has been granted for it, the right of the applicant to such license or lease shall be held to have lapsed, unless the Local Government for special reasons consent to grant the same notwithstanding the delay.

G.O. 375, d. 15-6-99. B.P. 2, d. 10-1-00.

33. *Special rules applicable to licenses to prospect for and leases for the extraction of mineral oil.*—(i) Licenses to prospect for and leases for the extraction of mineral oil may be granted or renewed under the rules prescribed in this Standing Order *to British subjects only*; but in addition to the conditions laid down in paragraphs 21 [15] and 28 [22] above, such licenses or leases shall contain a stipulation binding the licensee or lessee to accept as regards any leases for the extraction of oil which may subsequently be granted to him for the area covered by such license or any part of it, and as regards any lease which he already holds for the extraction of oil or may acquire under licenses to prospect for oil already granted to him, any condition which may be imposed by the Government in order to secure that the oil produced from any of the areas in respect of which a mining lease is granted shall be refined in British Indian territory.

(ii) Applications for the transfer of licenses to prospect for or of leases for the extraction of mineral oil will not be sanctioned unless the transferee is a British subject, and the acceptance of the stipulation referred to in the previous clause will be made a condition of the transfer.

B.P. 90, d. 5-5-05. B.P. 98, d. 9-4-06.
B.P. 83, d. 27-4-08.

34. *Stamp duty.*—Exploring and prospecting licenses are chargeable as agreements with a stamp duty of As. 8 under article 5 (*b*), schedule I of the Stamp Act II of 1899. [a] As regards mining leases, duty should be levied under article 35 (*a*) (iii) of the Stamp Act in respect of the aggregate amounts of royalty and rent payable annually under the leases. The royalty should be calculated in accordance with the provisions of section 26 of Act II of 1899, as amended by section 4 of Act XV of 1904, and the rent should be taken to be the maximum amount payable in respect of the whole extent of the land demised by the leases.[a] The leases are also chargeable with an additional stamp duty of As. 8 under article 5 (*b*) in respect of the provision for the sale of the buildings, etc., of the lessee to the lessor—*vide* clause 3, part IX of the schedule to the model form* of mining lease. [b] On mining

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* Vol. II, page 127.

leases, which contain a stipulation for deposit of security in addition to royalty and rent, duty should be levied under article 35 (*c*), schedule I of the Stamp Act.[b] [c] Duplicates of mining leases granted by Government are exempted from payment of stamp duty under proviso (1) to section 3 of the Stamp Act II of 1899.[c]

B.P. 105-1228-R., Sep. Rev., d. 23-5-02.
B.P. 141, d. 20-6-02.
[a] B.P. 133, d. 11-5-07.
[b] B.P. 254, d. 29-10-08.
[c] B.P. Mis. 356-R, Sep. Rev., d. 20-2-04.
[c] B.P. 54, d. 22-3-04.

26. Unauthorized occupation of Government land.—*Lands to which Act III of* 1905 *applies.*—Act III of 1905 lays down the procedure to be followed in dealing with unauthorized occupation of "*lands which are the property of Government.*" The latter phrase, as defined in section 2 of the Act, includes public roads, streets, lanes and paths vesting in a Local Board or Municipality; but does not apply to lands claimed by right of escheat, resumption or reversion, which have not been reduced to the possession of Government. (*See* section 16.)

2. *Courses to be adopted in dealing with unauthorised occupation of Government land.*—In dealing with unauthorized occupation of Government land, the Collector may adopt one of the following courses :—

(1) he may simply levy assessment according to the provisions of sub-sections (i) and (ii) of section 3 of the Act;

(2) he may impose a penalty in addition to the assessment;

(3) he may, either in addition to the imposition of assessment and penalty or in addition to the imposition of assessment but without penalty, direct that any crop or other product raised on the land shall be forfeited;

(4) he may further summarily evict the person in occupation.

The Act being of a penal nature, its provisions must be strictly followed; and Collectors (including Divisional-officers) in whom the power to enforce these provisions is vested, should therefore be careful to note the limitations prescribed by the Act; more particularly those in section 3 (i) as to the amount of assessment to be imposed on the occupation of assessed waste; [d] those in section 5 (i) as to the exemption of such occupation ordinarily from penalty if it does not extend beyond a period of one year [d]; and those in sections 6 and 7 as to notice.

[d] B.P. 95, d. 3-4-07.

3. *Notices under section 7 of Act III of* 1905.—Notices under section 7 of the Act may be issued by the Tahsildar of the taluk or the Deputy Tahsildar in independent charge of the division of the taluk, in which the land is situated, if such Tahsildar or Deputy Tahsildar has been authorized in that behalf by a general or special order of the Collector.

A notice issued by a Tahsildar or Deputy Tahsildar so empowered may either require the party to whom it is directed to show cause in person or in writing before the Collector, or may require him to show cause before the Tahsildar or Deputy Tahsildar issuing the notice. The Collector will, by general order, specify the classes of cases in which the notice must require cause to be shown before himself. If the party appears in person before the Tahsildar or Deputy Tahsildar, that officer shall record the statement of the party and any evidence he may adduce, and shall submit it with his opinion to the Collector, who may himself make such further enquiry as he may deem fit.

The notice under section 7 shall require the party to show cause why he should not, in addition to the full assessment on the land under section 3 (i) [or, if the land is not assessed, in addition to the rate prescribed by or under section 3 (ii) of the Act], pay the penalty which may be imposed under section

5 or (or "and" as the case may be) be subjected to eviction from the land and forfeiture of the crops, products, buildings, constructions and things deposited thereon under section 6 of the Act. [a] A form of notice will be found in Appendix XLIII.* [a]

[a] B.P., 95, d. 3-4-07.

4. *Cases of unauthorized occupation of Government land.*—Unauthorized occupation of Government land may be arranged in the following classes :—

(*a*) Cases in which the occupation, whether permanent or temporary, is unobjectionable.

(*b*) Cases in which temporary occupation is unobjectionable but permanent occupation is objectionable.

(*c*) Cases in which the occupation, whether permanent or temporary, is objectionable.

5. *Procedure in dealing with cases in which the occupation, whether permanent or temporary, is unobjectionable.*—In cases falling under class (*a*), the rule hitherto in force, which prohibits the imposition of penalties in ordinary circumstances, should be maintained and in those cases recourse should, therefore, not be had to the powers enumerated as (2), (3) and (4) in paragraph 2 above. If the land occupied is assessed, the procedure laid down in paragraph 20 of Standing Order No. 15 should be followed ; if the land occupied is not assessed, it should at once be transferred to "assessed" and should be dealt with in accordance with paragraph 21 of Standing Order No. 15 ; [b] if it is village or town-site, it should be dealt with in accordance with the rules for the disposal of village and town sites contained in Board's Standing Order No. 21.[b]

[b] B.P. 214, d. 31-7-07.

6. *Procedure in dealing with cases in which only temporary occupation can be permitted.*—In cases falling under class (*b*), *i.e.*, where permanent occupation would be objectionable, but temporary occupation can be permitted, as in the cases referred to in paragraph 2 (vii) of Board's Standing Order No. 15, paragraph 30 (i) of Board's Standing Order No. 90, etc., recourse to the penal provisions of the Act will ordinarily be unnecessary unless for any reason it is decided to put an end to the occupation at once. But if any form of patta or lease is issued to the person in occupation, care must be taken that the temporary character of the tenure is expressly set out therein.

7. *Procedure in dealing with cases in which the occupation, whether permanent or temporary, is objectionable.*—Unauthorized occupation of all land falling within class (*c*) of paragraph 4 above should be dealt with under sections 5 and 6 of the Act. The Collector should exercise discretion in the selection of the procedure to be adopted, avoiding unnecessary severity and taking only such measures as will suffice to put an end to the occupation without unnecessary delay. He should not order forfeiture of crops or other products unless the continuance of the occupation, till they can be harvested or removed, is likely to cause injury or inconvenience to the interest of the Government or of the public.

8. *Procedure in dealing with encroachments on Government lands within port limits.*—Encroachments on Government land within port limits should be reported by the Port Officer to the Collector who will take action under the Madras Land Encroachment Act, 1905. Even in unobjectionable cases, only temporary occupation of such lands can be allowed—*vide* Standing Order No. 15 (2) (iv).

G.O. 456, Marine, d. 17-9-06. B.P. 9, d. 5-1-07.

* Vol. II, page 152.

9. *Roads and streets which vest in Local Boards or Municipalities.*—As already observed, the provisions of Act III of 1905 apply to public roads, lanes, streets and paths, which vest in Local Boards or Municipalities. It is the duty of the Revenue officers to draw the attention of the President of the Local Board or the Chairman of the Municipality concerned to any encroachments which may come to their notice on lands of these descriptions.

10. *Roads and streets which do not vest in a Local Board or Municipality.*—The charge of roads or streets which do not vest in a Local Board or Municipality, and of lands classed as road or path poramboke which lie beyond the recognised limits, or beyond what the Collector may determine to be the reasonable limits, of a public road or street vested in a Local Board or Municipality, devolves upon the Revenue authorities of the district, whose duty it is to suppress unauthorized occupation thereof, when objectionable. In dealing with such lands all possible future necessities, whether of Government or of the public, should be kept sedulously in view.

Note.—It has been held that the vesting of public streets in a Local Board or Municipality does not transfer to it the rights of the owner in the site or soil over which the streets are formed, and that the local body has only the exclusive right to manage and control the surface of the soil, and so much of the soil below and of the space above the surface as is necessary to enable it adequately to maintain the street as a street but that it is entitled nevertheless to bring a possessory action against trespassers. In the case of encroachments, intended to be permanent, on public streets or roads, if a Local Board or Municipality has lost its rights by 30 years adverse possession or occupation by the trespasser, the site of the encroachments must be deemed to have reverted to Government where they are the owners of the soil, unless the adverse possession or occupation has continued for a further period of 30 years that is, 60 years in all, computable under the Limitation Act. If the reversionary rights of Government are not barred, the Collector should enforce them at once.

B.P. 279, d. 9-10-06.

PART III.—TITLE TO LAND.

27. Issue of pattas—*Form of patta.*—The form of patta is given in the Manual of Village Accounts.

2. *Renewal of patta.*—[a] As a rule, fresh pattas need only be issued when desired by the ryots concerned. When the holding of a ryot has undergone no change, it is obviously unnecessary to issue fresh patta. Each ryot should have one original patta containing a detailed list of the fields comprising his holding as it stood when the patta was drawn up. The pattas of future years should show only the changes which have taken place in his holding [b] or in the revenue payable by him.[b] In the event, however, of numerous changes taking place in the original patta, it may be convenient to issue a fresh one.[a]

[a] B.P. 3756, d. 16-8-60. [a] B.P. 3330, d. 21-7-60.
[b] B.P. 406, Sett., d. 20-12-05.

3. *Supply of patta.*—Fresh pattas granted to ryots under the provisions of paragraphs 1 and 2 *supra* should be supplied free of charge.

G.O. 2300, d. 14-9-07.
B.P. 354, Sett., d. 2-11-07.

4. *Entry of names in joint-patta.*—The entries of name in a joint-patta will be made without reference to the extent of land enjoyed by each pattadar.

B.P. 2124, d. 23-5-71.

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28. Rights and obligations under a patta—*Effect of registry as pattadar.*—The registered pattadar of a ryotwari holding is, as regards Government, the responsible proprietor of the ryotwari lands registered in his name in the Land Register of the district, until they pass from his possession by sale for arrears or in some other legal manner. Lands which a ryot has left waste will not be struck out of his patta on that account.

B.P. 1974, d. 16-4-61.

2. *Conditions on which pattadar may alienate.*—A registered pattadar may, so far as Government are concerned, alienate, sublet, mortgage, sell, give, bequeath, or otherwise dispose of the whole or any portion of his holding, provided always—(1) that unless and until such transfer or disposal is registered in the Land Register of the district, the registered pattadar remains liable for the assessment and all other legal charges due on the land, just as if no such transfer or disposal had occurred; and (2) that when the transfer is registered, the transferee takes the land subject to payment of any arrears of assessment or other legal charges due on it, and to the same obligations and conditions, special or general, as the transferor held it on.

3. *Effect of absence of pattadar.*—Mere prolonged absence or non-occupation does not invalidate the right of transfer just mentioned.

4. *Patta not affected by improvements.*—A registered pattadar improving his holding by constructing a tank on it, digging a well, or erecting buildings on it, is not chargeable with any additional assessment for such improvements; but he is not entitled to claim, as of right, any reduction of assessment on account of the space occupied by such improvements.

5. *Pattadar's obligation.*—The registered pattadar of a field or holding is bound to pay the fixed assessment on it, whether cultivated, waste, or fallow, in the prescribed instalments, unless it be remitted in accordance with the rules laid down in Standing Order No. 13.

6. *Currency of patta.*—A patta retains its validity until superseded by one of later date. It does not necessarily require renewal from year to year.

7. *Mineral rights of pattadar.*—The registered pattadar is entitled to work minerals on his land, but is liable to pay therefor a separate assessment in addition to the usual assessment for surface cultivation.

B.P. 3587, d. 26-11-83.
B P. 1006, d. 20-3-84.
B.P. 240, d. 16-7-97.
B.P. d. 6-10-58; (M., Vol. III, pp. 161-68 of 1858).
B.P. d. 8-8-59; (M., Vol. III, pp. 164-74 of 1859).

8. *Joint-pattadar's rights to receipt book.*—Sub-receipt books should be given to all holders of land on joint-pattas who want them. The entries in these sub-receipts will be transferred to the principal receipt book when it is produced for the purpose before the village officers by the possessor. The sub-receipts will be in the same form as the receipt, but will not mention the extent of the land on account of which payment is made.

B.P. 1073, d. 22-6-72.

9. *Tree patta.*—For the rights and restrictions implied in a tree-patta —*vide* Standing Order No. 18, paragraph 2, clause (*b*) (ii).

29. Form of Zamindar's sanad.—The forms of sanad for permanent settlement hitherto used are given in Appendix XLIV.* The special orders of Government should be taken regarding the form of sanad to be adopted for any estate which may hereafter be permanently settled.

B.P. 385, d. 25-1-71.
B.P. 12, d. 11-1-05.
B.P. 74, d. 19-3-07.

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* Vol. II, page 153.

30. Preparation of title-deeds--*Responsibility*.—The instructions contained in paragraphs 2—15 below are issued for the guidance of Collectors in the preparation of title-deeds to which Government are a party. [a]The Collector should hold one particular clerk in his office responsible for the correct preparation of these documents.[a]

[a] B.P. 8084, d. 17-12-64.

2. *Blank spaces in deeds.*—The blanks at the heading of a deed will be filled in by the Secretary to Government, when he signs the deed. All other blank spaces should be filled up in the Collector's office by ruling lines, so as to prevent interpolations after it is executed.

3. *Copies to be facsimiles.*—[a] Both copies of the deeds should be exact *facsimiles*, a plan being annexed to one part as well as to the other.[a] [b] A spare copy of the plan should also be submitted.[b]

[a] B.P. 218, d. 14-1-64. [b] B.P. Mis. 2813-A, d. 27-7-97.
[b] B.P. 87, d. 9-2-91.

4. *Plans.*—[c] Whenever practicable, the plan should be drawn on the deed itself, and in other cases it should be securely stitched to the deeds.[c] [d] The signature of the Collector should be attached to all plans, whether on the deed or detached from it, as certifying to their correctness; they will also be signed by the Secretary to Government executing the deed on behalf of the Secretary of State.[d]

[c] B.P. 218, d. 14-1-64. [d] B.P. 213, d. 23-4-90.
[d] B.P. 8084, d. 17-12-64. [d] B.P. 466, d. 5-8-90.

5. *Dating of plans.*—Plans attached to title-deeds for lands, which are submitted to the Board for the signature of a Secretary to Government, should invariably be dated. The date affixed to the plans should be that on which they are prepared.

B.P. 2127, d. 4-4-67.

6. *Description of persons.*—The word 'Mr.' should not be used in describing any person in the deed. A party to a deed should be described by all his names in full; his place of residence; and his degree, profession or industry.

B.P. 218, 14-1-64. B.P. 466, d. 5-8-90.

7. *Description of boundaries.*—The boundaries entered in the schedule annexed to the deed should be the lands, etc., by which the property sold is bounded. The description should state that the property is "bounded on the north by etc."; it should not be described as "lying to the north of etc."

B.P. 218, d. 14-1-64.

8. *Agreement between schedule and plan.*—[e]There should be strict agreement between the boundaries entered in the schedule and those shown on the plans,[e] and care should be taken that [f] the extent of the property sold is written in words in the last column of the schedule in the same denominations of land measure as those used in the plan. [f]

[e] B.P. 519, d. 7-9-93. [f] B.P. 218, d. 14-1-64.

9. *Spelling of names and places.*—[g] Special attention should be paid to the correct spelling of names and places,[g] which should be uniform throughout the deed and plans.

[g]B.P. 8084, d. 17-12-64.

10. *Transmission of deeds to Government.*—After the preparation of the copies of the deed, the Collector should forward them through the Board to

Government for signature. The deed and the copies of it will be dated with the date of the day on which the execution is made on behalf of Government, after which they will be returned to the Collector.

11. *Delivery of deeds.*—The Collector, after the return of the deed and its copy, will obtain the signature of the grantee to both and will then hand over to him the original with the plan attached as also the spare copy of the plan, the latter being intended for presentation at the Registration office under section 21 (4) of the Indian Registration Act XVI of 1908. The duplicate copy should be kept for record in the Collector's office.

B.P. 87, d. 9–2–91. B.P. Mis. 2813-A, d. 27–7–97.

12. *Witness to deed.*—One witness will suffice; his place of residence and occupation or other description must be written under his name.

13. *Corrections to be initialled by Secretary to Government.*—The Collector should not initial or mark the deed or its copy in any way. All erasures, additions and interlineations therein will be initialled by the Secretary to Government executing the deed. [a] The deed should always be accompanied by a list of corrections, etc, requiring to be initialled.[a]

[a] B.P. 87, d. 9–2–91. [a] B.P. Mis. 2813-A, d. 27–7–97.

14. *Serial number of deed.*—In issuing title-deeds the serial number of the deed should express the year of execution, as for instance, 'No. 7 of 1866,' a new series being begun with each year.

B.P. 7553, d. 21–10–68.

15. *Facsimile signatures inadmissible.*—Documents of title executed by officers acting on behalf of Government must be actually signed. Signature by a *facsimile* stamp is inadmissible.

16. *Mode of signing of ryotwari pattas.*—The rule given in the last paragraph does not apply to ryotwari pattas, which are mere notes of the amount of revenue payable on the lands held by the pattadar and not title-deeds.

B.P. 213, d. 23–4–90. B.P. 466, d. 5–8–90.

31. Rules for the transfer of registry of holdings—*Object of Rules.*—As it is of importance that the register of holdings kept in every village should, as far as possible, show the names of persons who are the real owners or who, in virtue of their title, whatever its nature, are in the enjoyment of the lands and should therefore be held responsible for the payment of the public demand thereon, the following rules are laid down for regulating the procedure to be adopted in effecting changes of registry in the revenue accounts when transfers of landed property take place.

2. *Three classes of transfers.*—All legal transfers of property take place either (*a*) by the voluntary action of the owners or (*b*) by virtue of decrees of court or revenue sale, or (*c*) accrue by succession, and, in dealing with these three classes of transfers, the following procedure should be observed in altering the registers.

3. *Voluntary transfers of title.*—These are of two kinds—(i) Absolute and (ii) Temporary:—

(i) *Absolute.*—(*a*) In all cases of absolute transfer of title by a registered holder, the registry of a holding may be altered to correspond with the transfer of its ownership on the application of both the parties to the transfer or of either of them, provided that the application for change of registry is in every case made in person or by duly authorized agent and in writing, and is signed by the party or parties making it. [a] It is left to the

option of the parties to have the application [a] attested by the karnam and the headman of the village in which the land is situated. Such attestation may be taken as evidence of the identity of the party or parties. Where such an attested application is presented by both the parties, the Collector or other duly authorized officer may, [b] except in cases under clause (*b*) *infra*,[b] at once order the change of registry as requested. But where only one of the parties to the transfer makes the application for change of registry, it should not be acted upon by the Collector or other duly authorized officer, unless a duly executed and registered deed evidencing the transfer is produced and the said officer is satisfied of its genuineness. He should then give notice in the District Gazette that the transfer of registry has been applied for, and, unless objection is made to it within three months from the date of publication of such notice, the transfer should be ordered at the end of that time. A copy of the notice should also be served on the registered holder of the land in the manner prescribed by section 25 of Madras Act II of 1864. If objection is made, an enquiry should be held, and, according to the result thereof, the transfer should be ordered or not.

[a] B.P. 314, d. 24-7-94. [b] B.P. 238, d. 13-7-95.
[a] B.P. 435, d. 13-10-94.

(*b*) In Malabar and in the Nilgiri-Wynaad, when a registered janmi proposes a transfer of registry in favour of a person other than the occupant of the land or a tenant through whom the occupant derives his right of possession, the Collector should require *prima facie* proof that a *bonâ fide* transfer of the registered janmi's interest has taken place.

G.O. 394, d. 25-6-95. B.P. 238, d. 13-7-95.

(ii) *Temporary.*—In the case of a temporary transfer of property by the registered holder, *e.g.*, on lease, mortgage, etc., the registry should not be altered, unless both the parties to the transfer present a joint application in writing to the Collector or other duly authorized officer requesting that it may be effected. [c] Orders will be passed at once on such application [c] if it be attested by the karnam and the headman of the village where the land is situated.

[c] B.P. 314, d. 24-7-94. [c] B.P. 435, d. 13-10-94.

4. *Compulsory transfers of title.*—(i) *Transfers to decree-holders.*—In cases of transfer of title in holdings from registered holders to decree-holders with reference to a decree of court,[d] or to purchasers at auction sales held in execution of a decree of court,[d] the Collector or other authorized officer may, on the application of any of the parties to the suit [d] or of the auction purchasers,[d] and on production of an authenticated copy of the decree [e] or certificate of sale as the case may be,[e] and a certificate of delivery of possession in pursuance thereof, at once order the change of registry. In cases, however, in which a certificate [e] of delivery of possession [e] cannot be produced, as for instance, where on decree passed, possession is ceded without execution proceedings and the decree is apparently final, the case should be dealt with as provided in clause (i) (*a*) of rule 3 in regard to applications for change of registry presented by only one of the parties to the transfer.

(ii) *Transfers under declaratory decrees.*—In cases where transfer of registry is sought under a declaratory decree on which no execution can be taken out, *i.e.*, where the decree merely declares the title to be vested in a particular person, so as to entitle him to registration, the Collector or other authorized officer may, on production of an authenticated copy of such decree, at once order the transfer of registry.

[d] B.P. 918, d. 14-4-86. [e] B.P. 2553, d. 25-11-86.

5. *Cases where no application for transfer is made.*—Clause (i) (*a*) of rule 3 and rule 4 above deal with cases of absolute transfers of title in which one or both of the parties concerned apply for change of registry. Cases in which neither of the parties presents any application should be noted by the karnam of the village on a list in the form given in Appendix XLV.* The list should be submitted before the jamabandi of each year to the Tahsildar or Deputy Tahsildar within whose jurisdiction the village is situated. The Tahsildar or Deputy Tahsildar shall, on receipt thereof, issue notices to the pattadars and the transferees concerned; and in cases where, at the enquiry held thereon, both the parties to any transfer appear and consent to the change of registry, he shall order the registry to be altered accordingly. Where, however, only one of the parties appears with the documents specified in rule 4 and in clause (i) (*a*) of rule 3 above,[a] the cases should be dealt with as provided in those rules.[a] Care should be taken that no change of registry is effected if either of the parties objects thereto; but where the transferee concerned has been in possession as a reputed owner for twelve years or more, the procedure prescribed in [d] rule 7 [d] below may be followed.

B.P. 69, d. 25-2-97. [a] G.O. Mis. 226, d. 14-4-97.
B.P. 176, d. 26-7-99. [d] B.P. 778, Mis., d. 12-3-09.

6. *Transfers of title by succession.*—Under this class of transfers all cases of change of registry necessitated by the death, or the prolonged absence for more than seven years, of the registered holder would be disposed of.

(i) *Succession by heirship.*—In dealing with claims to succession by heirship, [b] if the succession is not disputed [b] the Collector or other duly authorized officer [b] may direct the transfer of registry either at once or at the jamabandi. If the succession is disputed, he should hold [b] a summary inquiry as to who has the right to succeed to the property of the deceased registered holder, according to the principles of the law of succession which governs the case, and give notice in the District Gazette to the effect that the registry will be made in the name of the person found to be entitled, unless a declaration is filed, within three months from the date of the notice, by any person objecting to the registry, stating that he has instituted a suit in a civil court to establish his superior title, and an authenticated copy of the plaint in the suit is produced. If no declaration is filed, the registry should be made, as stated in the notice, at the expiration of three months. If a declaration is filed, the result of the suit should be awaited before taking further action. The notice, besides being published in the District Gazette, should be personally served on all persons who may have advanced claims for the registry at the summary inquiry. [c]With regard to the entry of the names of the heirs in the case of undivided families, the name of the managing member or members should be registered. In other cases, the names of all the heirs entitled to shares in the property should be registered.[c]

[b] B.P. 630, d. 15-3-86. [c] B.P. 1168, d. 25-5-86.

(ii) *Succession in case of disappearance of registered holder.*—In case of disappearance for more than seven years of the registered holder of a holding and in the absence of any evidence to show that he is still alive, he should be considered as dead and registry transferred accordingly. In all cases in which there are no heirs who claim the registry, it may be made in the name of the person in possession of the lands after the usual notice in the District Gazette.

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* Vol. II, page 159.

7. *Transfer in favour of persons proving possession for twelve years.*—Where parties who have no documents of title are shown in a summary inquiry to have been in possession and to have paid the revenue as reputed owners for twelve years or more, transfer of registry may be made after notice, etc., as provided in rule 3 (i) (*a*). [a] The action contemplated in this paragraph may be taken by the Revenue officers either on their own motion or on the applications presented by the parties concerned.[a]

[a] B.P. 69, d. 25-2-97.

8. *To whom applications should be made.*—Applications for transfer of registry may be made to the Collector or the Divisional-officer or the Tahsildar or the Deputy Tahsildar of the taluk or division, [b] or the Taluk Sarishtadar (Head Accountant)[b] [c] or the Revenue Inspector of the firka [c] in which the land, the registry of which it is sought to change, is situated, or to registration officers when conveyances are presented for registration. [c] On the death of a registered holder, the karnam of the village should at once report the fact to the Tahsildar or Deputy Tahsildar within whose jurisdiction the village is situated, with the names of heirs of the deceased so far as he can make them out.[c] The Collector, Divisional-officer, Tahsildar [d] or Deputy Tahsildar [d] may finally dispose of all such cases and direct changes of registry either of his own motion, or, in the case of the Collector or Divisional-officer, on the inquiry and report of the Tahsildar or Deputy Tahsildar. [e] There is no right of appeal in cases of transfers of registry ordered by a Tahsildar or a Deputy Tahsildar. The Divisional-officer and Collector may, however, in the exercise of their general powers of revision, entertain revision petitions at any time against the orders of their subordinates in such cases and should do so when there is any likelihood of Government being involved in a civil suit. [e] [f] A Revenue Inspector may finally dispose of all applications within his firka which are presented to him in the village concerned by both the parties to the transaction.[f]

[b] B.P. 571, d. 3-9-90.
[b] B.P. 678, d. 6-11-90.
[c] B.P. 630, d. 15-3-86.
[c] B.P. 276, d. 11-11-99.
[d] B.P. 276, d. 11-11-99.
[e] B.P. 120, d. 2-7-00.
[f] B.P. 314, d. 24-7-94.
[f] B.P. 435, d. 13-10-94.
[f] B.P. 276, d. 11-11-99.
[f] B.P. 12, d. 22-1-00.

9. *Action to be taken by Registration officer.*—In every case of absolute transfer of landed property by a deed of conveyance, or of tranfer of possession by any other kind of instrument intended to be registered in an office of registration of assurances it is the duty of the registrar or the sub-registrar, before registering the document, to ask the parties to the instrument whether they consent to the transfer of revenue registry of the land conveyed or transferred ; and if they consent, he should, after registering the document, cause them to execute before him an application to the Revenue authorities in the form given in Appendix XLVI, * and should transmit it, after execution, to the Tahsildar of the taluk [g] or Deputy Tahsildar of the division [g] in which the land is situated. The Tahsildar [g] or Deputy Tahsildar [g] should accept the application as proof of the consent of the parties in the same manner as if the application had been personally made before him and should give effect to it at once as far as the particulars of holdings given are found to be correct.

[g] B.P. 14, d. 16-1-95.

10. *Transfer of holdings and estates other than ryotwari.*—(i) The foregoing rules apply also to transfers of registry of entire permanently-settled estates,

* Vol. II, page 160.

enfranchised inam holdings, [h] Ivu Dittam money allowances in Tinnevelly and Rāmnād districts [h] and [i] tree-pattas [i]; but transfer of registry of entire permanently-settled estates should be effected by Collectors themselves in the registers maintained in their offices as required by Regulation XXVI of 1802. The registry of transfers of portions of such estates should also be effected by Collectors themselves, but not until the public assessment has been determined and fixed on the separated portions by the Collector with the approval of the Board of Revenue. The procedure to be followed in such cases is that laid down in Madras Act I of 1876.

(ii) [j] For the purposes of the separate registration of an alienee under Act I of 1876, the consent of all the persons in whose name an estate may be registered jointly is not invariably necessary. [j]

(iii) [k] The apportionment of peshkash on the sub-divided portions of an estate should be based—

(*a*) in the case of voluntary alienations, on the accounts of the three years preceding the year of apportionment as prescribed in section 2 of Act I of 1876,

(*b*) in the case of sales for arrears of revenue, on the accounts of the three years preceding the year of apportionment as prescribed in section 9 of Regulation XXV of 1802 read with section 45 of Act II of 1864, and

(*c*) in the case of sale under a decree of Court or a partition on the accounts of the three years preceding the Court sale or the partition as the case may be, as prescribed in section 9 of Regulation XXV of 1802. [k]

(iv) [l] A Deputy Tahsildar *not* in independent charge may order transfers of registry of enfranchised inam holdings situated within his jurisdiction if they do not involve the sub-division of jodi or quit-rent. Otherwise he will report the results of his enquiry to the Tahsildar for orders.[l]

B.P. 630, d. 15-3-86.
B.P. 358, d. 14-7-92.
B.P. 160, d. 7-6-07
[h] B.P. Mis. 970, d. 4-4-98.
[i] B.P. 2553, d. 25-11-86.
[j] B.P. 337, d. 21-11-06.
[k] B.P. 87, d. 29-3-06.
[k] B.P. 47, d. 5-6-06.
[l] G.O. 3375, d. 15-12-08.

11. *Withdrawal of application for transfers.*—In the case of applications for change of registry made before Registration officers as well as those made before Revenue officers, no transfers should be effected if the pattadar gives notice before the transfer that he has withdrawn the application made by him. [a] But in cases where there is a duly executed and registered document evidencing the transfer, the procedure prescribed in the latter portion of paragraph 3 (i) (*a*) *supra* should be followed as if an application were made only by the transferee.[a]

[a] B.P. 314, d. 24-7-94.
[a] B.P. 435, d. 13-10-94.

12. *Stamp duty.*—[b] Applications for transfer of revenue registry executed before Registration officers as well as those presented before Revenue officers should be stamped under the Court Fees Act, the fee being one anna when the application relates to temporarily-settled land, and eight annas when it relates to other lands.[b] [c] Lands held under patta and subject to a change of assessment fall under the former class and all others under the latter.[c] The Registration officer should inform the applicants that their applications will not be considered by the Revenue officers if they do not bear the requisite stamp.

[b] B.P. 3020, d. 3-11-85.
[c] G.O. 1332, d. 1-12-85.

13. *Changes of names in joint-pattas.*—(i) *On account of death.*—In the case of change of names in joint-pattas on account of death the procedure will be the same as that specified for cases of decease in single pattas—*vide* paragraph 6 *supra.*

(ii) *At the request of a joint pattadar.*—[a] In the case of a change of name in joint-pattas made at the request of a person desiring to transfer his interest in the joint holding, the previous consent of the co-sharers is unnecessary.[a] [b] But a separate patta defining the area transferred cannot be granted without the consent of all the joint pattadars.[b] The procedure is the same as for transfer of single pattas—*vide* paragraph 3 *supra.*

[a] B.P. 6891, d. 30-11-70. [b] B.P. 2928, d. 14-10-79.

(iii) *In cases of partition.*—[c] In cases in which the partition of a joint holding is evidenced by registered documents binding on all the joint pattadars and specifying sufficiently clearly for identification on the ground the portion enjoyed by each of them, sub-division and separate registry may be allowed on the application of any one of the parties even in the absence of the consent of all the parties concerned, after the publication of a notice in the District Gazette to the effect that the sub-division and separate registry will be made at the end of three months unless an injunction is received in the interval from a Civil Court of competent jurisdiction. Such notice should also be served separately on all the pattadars concerned.

If after service of such notice any disputes should arise regarding the boundaries, it will be open to the Collector to apply section 22 of the Survey and Boundaries Act (Madras Act IV of 1897) if he thinks it desirable.[c]

[c] B.P. 138, d. 1-7-05. [c] B.P. 190, d. 25-8-05.

14. *Maintenance of revenue registers.*—It is of great importance that the registers should be kept with care as it is to the registered holder that every Collector must look for the revenue due from the land.

G.O. 558, d. 12-5-85. B.P. 2820, d. 8-10-85.

32. Succession to zamindaris.—In cases in which the right to succeed to a zamindari estate is disputed on the death of the last incumbent, the Collector of the district in which the estate is situated should report to the Board the circumstances of the case, giving a genealogical list of the family, and obtain sanction before recognizing any of the claimants as the zamindar.

B.P. d. 25-8-34; (M., Vol. I, p. 170.) B.P., d. 29-9-51; (M., Vol. II, p. 37, of 1851).

33. Relinquishment of ryotwari holdings—*To be in writing.*—The relinquishment of ryotwari land must be by a written document, and must take place sufficiently early in the season to enable another ryot to commence cultivation upon it.

B.P. d. 6-10-58; (M., Vol. III, p. 165, of 1858.)

2. *Time for relinquishment.*—The time within which land should be relinquished must vary in different districts, inasmuch as the period of the first rains differs. If it is fixed very early, it may bear hardly on ryots who are unwilling to part with their land, and are yet doubtful whether the season has set in sufficiently to ensure them from loss if they abstain from relinquishment. The dates for relinquishing lands in different districts have been fixed by Government according to the scheme given in Appendix XLVII.*

B.P. d. 6-10-58; (M., Vol. III, p. 165, of 1858.)

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* Vol. II, page 162.

3. *Accessibility of land relinquished.*—The land relinquished by a ryot must be accessible; that is to say, he cannot be permitted to retain all the fields in his holding except the central one, as this would not be a suitable holding for another ryot. [a] Further, a portion of a survey field may not be relinquished which measures less than two acres, if dry, or less than one acre, if wet, except where the portion to be relinquished has been destroyed or rendered useless by floods or other causes beyond the ryots' control.[a]

[a] B.P. 3001, d. 30-10-85; B.P. 2781, d. 18-12-85.
[a] B.P. 19, d. 5-1-86; G.O. 1936, d. 17-7-09.
[a] B.P. 319, Sett., d. 4-9-09.

4. *Form of relinquishment.*—The document by which land is relinquished should be in the prescribed form, stating that the ryot who holds a patta for the fields and assessment specified hereby relinquishes such and such fields with their specified assessment, [a] and must be countersigned in proof of its genuineness and accuracy by both the village headman and karnam.[a] Actual delivery of such a paper to the village headman or karnam should be considered sufficient. No conditional relinquishment should be allowed.

B.P. d. 6-10-58; (M., Vol. III, p. 166, of 1858.) [a] B.P. 1627, d. 19-7-86.

5. *Arrears due on relinquished land.*—Relinquishment should not be refused on the ground that arrears are due on the land. The relinquishment of land does not extinguish the liability to pay the arrears, and if the relinquisher has other property it may be proceeded against to recover the arrears on the land relinquished. Lands are seldom or never relinquished if they have a saleable value and it is therefore seldom or never worth while to sell such lands to recover the arrears due in respect of them, but in cases where the relinquisher has no other property, the Collector [b] or Divisional officer [b] may, at his discretion, sell the relinquished lands to recover the arrears, or may recommend that the arrears should be written off as irrecoverable. [c] When lands are sold under this paragraph, it should be stipulated in the sale notice that the assessment payable on the land will be liable to alteration at any general revision of the land revenue settlement of the district.[c]

B.P. 2684, d. 5-8-84. [c] G.O. 557, d. 14-6-05.
[b] G.O. 3375, d. 15-12-08. [c] B.P. 147, d. 12-7-05.

6. *Relinquishment of land held on a joint-patta.*—The relinquishment of land entered in a joint-patta by one of the joint holders should not be accepted without the consent of all the parties in whose names the patta stands.

B.P. 165, d. 21-1-86.

7. *Powers of Tahsildars and Deputy Tahsildars.*—Subject to the foregoing provisions, Tahsildars and Deputy Tahsildars may accept relinquishments provided the lands relinquished are situated within their jurisdiction.

B.P. 60, d. 8-1-86.

34. Acts of guardians for minors.—The Guardians and Wards Act, 1890, recognizes three classes of guardians of property—

(1) guardians appointed by a will or other instrument;
(2) guardians appointed or declared by a Civil Court; and
(3) other guardians.

Guardians of the first and second classes are governed by certain definite provisions of the Act among which are sections 28 and 29, and when a guardian of either of these classes proposes to transfer or to relinquish the patta lands of a minor in his charge, the Revenue officer should satisfy

himself that section 28 or 29, as the case may be, has been complied with. When a guardian of the third class makes an application for the transfer or relinquishment of patta lands held by him on behalf of a minor, the Revenue officer need only see that the transaction is conformable to section 27 of the Act and that the guardian is one recognized or appointed (*vide* section 6, Act VIII of 1890) as such under the Hindu or other personal law applicable to the case. When the magnitude of the interests involved makes further precautions desirable in regard to cases arising under the third class, the Collector can himself apply to the Court under section 10 (2) for the appointment or declaration of a guardian, provided there is some one willing to accept the guardianship or may direct the guardian to apply to the Court under section 10 (1) for such appointment or declaration. The application or direction last referred to should not, however, be made where the minor is a member of a joint Hindu family governed by the Mitakshara law, who is possessed of no separate property of his own, as, in such a case, it has been held that the Court is not competent under Act VIII of 1890 to appoint a guardian for the minor's property (I.L.R., 19 Calcutta, page 301; I.L.R., 19 Bombay, page 309; and I.L.R., 17 Allahabad, page 529).

Note.—The above rules should be applied *mutatis mutandis* to applications made to Revenue officers by guardians for the transfer or relinquishment of lands other than ryotwari belonging to minors in their charge.

B.P. 101, d. 13-4-99.

Chapter II.

MAINTENANCE OF LAND RECORDS.

34-A. Maintenance of land records in the normal course of revenue administration—

SECTION (i).—EXPLANATORY.

Classification and registry of lands.—The following rules refer to the maintenance of land records in surveyed and settled ryotwari and minor inam lands. The principal heads under which Government land, as defined by Madras Act IV of 1897, is registered in the village permanent registers are minor inams, occupied ryotwari, waste assessed or unassessed, forest and poramboke (reserved for public purposes). Occupied land is further separately registered as wet or dry (or garden also in some districts). Wet land is separately registered as single or double crop. Occupied lands are further separately registered where they are held by separate persons. And lastly, assessed lands of the same description and in the same holding are separately registered if they bear different rates of assessment. All these separately registered plots are surveyed and mapped either as separate survey fields or as separate sub-divisions of survey fields.

2. *Demarcation.*—As a general rule, bends and trijunctions in survey field boundaries are demarcated with stones; in addition, sub-division boundaries are similarly demarcated except where they differentiate holdings only.

3. *The system of land records.*—Thus the system of land records comprises the maintenance—

(*a*) of survey marks on the ground,

(*b*) of an atlas of field maps, giving the measurements to scale of each survey number and sub-division.

Note.—In the case of districts surveyed on the "block map" system, the karnams have been supplied also with ferro-prussiate copies of block maps showing all the measurements.

(*c*) of a village map which serves as a key to the field maps both in office and in the field, and

(*d*) of village registers giving particulars of the description, classification and tenure of each survey number and sub-division.

SECTION (ii).—REVENUE SURVEY MARKS.

4. *The duties of Government Officers and ryots in regard to Revenue Survey marks.*—The duties * of Government officers and of the ryots in regard to the preservation, renewal and repair of survey marks are laid down in Madras Act IV of 1897 and in the rules (legal and executive) framed in this behalf, which rules are printed in † Appendices I and II. The rules regulating the planting of further survey marks necessitated by changes in the record are given in section (iv) below.

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* The general rules for the guidance of the Land Records staff and for the regulation of their relations with the other district Revenue officials are given in Appendix III. (Vol. II, page 188.)

† Vol. II, pages 163, and 165.

SECTION (iii).—REVENUE SURVEY MAPS.

5. *Scale of distribution of village maps.*—The sanctioned distribution list of village maps is as follows :—

Kind of map.	To whom issued.
One on pegamoid cloth	Karnam.

Note.—Where the method described in B.P. No. 248, Sett., dated 21st August 1905, of preparing demarcation sketches is not adopted, the karnam should have in addition a copy of the village map on paper mounted on cloth for the purpose.

Kind of map.	To whom issued.
One on pegamoid cloth	Land Records Tahsildar.
One on long cloth	Taluk Tahsildar.
One do.	Reserve with Collector.
One on paper mounted on cloth ..	Divisional-officer.
One do. ..	Collector.
One do. ..	District Judge.
One do. ..	Settlement-officer.
One do. ..	Board.
Seven on paper	Deputy Tahsildar. District Engineers (Public Works Department). Revenue Inspectors. Range officers. Sub-Registrars. Overseers (Public Works Department). District Munsifs.
Seven on paper	Reserve in Collector's office.
Six on paper	For sale at Taluk office.

Note.—At future re-issues of village maps Collectors will be supplied with five additional paper copies to be kept in reserve in their offices, to meet unforeseen demands from officers of the Public Works and other departments of the public service.

G.O. 2762, d. 7-10-09. B.P. 3543, d. 5-11-09.

6. *Rules regarding the supply of village maps and the record of changes in them*—(i) *Supply of village maps.*—Collectors should see that the existing distribution in their districts conforms, as far as practicable, to that above laid down. Where there is a shortage in the supply of maps or a lack of maps of a particular kind (*e.g.*, those on pegamoid cloth), the defect will be supplied at the next re-issue of [a] up-to-date [a] maps by the Survey office. It should further be understood that the reserve in the Collector's office is intended for issue to officials in place of lost or worn-out maps; that is, the reserved copies are not to be sold to the public or to officials for their private use like the stock in Taluk offices.

Note.—[b] The Board will fix (*a*) the number of village maps to be revised and reprinted yearly, (*b*) the scale and style of the revised maps, (*c*) the number of copies to be printed and (*d*) the scale of distribution.[b]

(ii) [a] *Record of changes in village maps.*—Rules for the proper record of changes in village maps will be found in Appendix IV.* [a]

B.P. 199, Sett., d. 1-6-06. B.P. 59, Sett., d. 3-3-08.
[a] G.O. 2619, d. 23-9-09. [a] B.P. 367, Sett., d. 19-10-09.
[b] B.P. 551, Sett., d. 28-10-10.
[b] G.O. 2308, d. 28-7-11.
[b] B.P. 300, Sett., d. 12-8-11.

* Vol. II, page 201.

7. *Supply of ferro-prussiate copies of field maps.*—Measures are in progress for the preparation and issue of five ferro-prussiate copies of the field maps of all villages in all districts. Two of these sets will be maintained by the karnam and in the Taluk office respectively and kept up to date by the entry therein of all changes sanctioned subsequent to their preparation in accordance with the rules in section (iv) below. The remaining three copies will be available at the Taluk office for sale to private parties at the rate of one anna per field map. Before issue or sale, each field map should be compared with the maintained copy and all additions and corrections made in the latter should be carried out in the former before it is issued.

Note.—[a] The Board may vary in special circumstances the number of copies of field maps to be printed and the rules for their distribution and sale.[a]

B.P. 404, Sett., d. 27-10-06. B.P. 459, Sett., d. 3-12-06.
[a] B.P. 551, d. 28-10-10. [a] G.O. 2308, d. 28-7-11.
[a] B.P. 300, Sett., d. 12-8-11.

SECTION (iv).—DEMARCATION, MAPPING AND REGISTRATION OF CHANGES IN THE LAND REGISTERS.

8. *Changes in the land registers when require measurement and mapping of fields.*—Changes in the registration described in paragraph 1 *supra*, that may be made in accordance with the provisions of the Board's Standing Orders, may affect either the whole or part only of a registered survey field or sub-division. If the whole of the registered survey field or sub-division is affected, the change concerns the registers alone and will not involve any alteration of the maps or demarcation, but if part only of a survey number or sub-division is affected, a new sub-division has to be measured and mapped as well as entered in the registers. The following rules regulate the registration, mapping and demarcation of new sub-divisions.

9. *Measurement, mapping and registration of new sub-divisions.*—A new sub-division shall be measured, mapped and registered—

(1) Where a portion of a registered survey field or sub-division (whether assessed, or unassessed, or poramboke) is granted for occupation—

(*a*) under the darkhast rules (Board's Standing Order No. 15).
(*b*) under the tank-bed rules (Board's Standing Order No. 16).
(*c*) under the cowle rules (Board's Standing Order No. 17).
(*d*) under the waste land rules (Board's Standing Order No. 20).
(*e*) under the village and town-site rules (Board's Standing Order No. 21).
(*f*) under the rules regulating alienations to municipalities and local bodies (Board's Standing Order No. 24).
(*g*) under the rules for the issue of prospecting licenses and mining leases (Board's Standing Order No. 25).
(*h*) in lieu of lands taken up under acquisition rules (Board's Standing Order Nos. 90 and 91) or of inam lands washed away (Board's Standing Order No. 63).

(2) Where a portion of a registered survey field or sub-division is transferred from assessed or unassessed to poramboke under Board's Standing Order No. 23.

(3) Where a portion of a registered survey field or sub-division is acquired for public purposes under Board's Standing Order Nos. 90 and 91.

(4) Where a portion of a registered survey field or sub-division is relinquished (Board's Standing Order No. 33).

(5) Where a portion of a registered survey field or sub-division is constituted security for a loan under Board's Standing Order No. 50.

(6) Where a registered wet survey field or sub-division is divided into smaller plots with the object of making each such smaller plot eligible for remission in the future (Board's Standing Order No. 13, paragraph 4).

(7) Where a portion of a registered survey field or sub-division is transferred from one holder to another, or a joint holding is sub-divided, under Board's Standing Order No. 31.

(8) Where a portion of a survey field or sub-division registered as "wet" or "dry" is transferred to "dry" or "wet" respectively, or where a portion of a registered wet survey field or sub-division is transferred from "single crop" to "double crop" or "compounded double crop" or *vice versa*.

10. *Demarcation of a new sub-division and recovery of cost of demarcation.*—(*a*) The new boundary created by the changes enumerated above shall be demarcated with stones at all bends and trijunction points except in case No. 1(*a*) where an entire survey field or a sub-division thereof is granted though in separate plots and except in cases Nos. 5 and 7. In the excepted cases demarcation shall be carried out if desired by the holders concerned.

(*b*) The cost of demarcation under this paragraph shall be apportioned on the lands demarcated in proportion to the number of marks provided or made in respect of each holding and shall be recovered from the registered holders. The Government shall be deemed for the purpose of this apportionment to be the holder of unoccupied land. No charge shall ordinarily be made on account of measuring or mapping new sub-divisions.

Note.—The rule as regards demarcation of sub-divisions is only intended to be of general application; it should not be construed as overriding the specific orders issued on the subject in regard to particular districts.

(*c*) Where land is acquired for railways, the demarcation required by sub-paragraph (*a*) above shall be carried out by surveyors working under the orders of the officers appointed to acquire the land, and the cost of demarcation shall be debited to the same head of account as the cost of acquisition.

B.P. 304, d. 4–12–05.

11. *Procedure to be followed in demarcation, measuring, mapping and registering a new sub-division* [a] *and in demarcation of sub-divisions already mapped and registered* [a]—(*a*) No officer shall order a change in the registration of a part of a survey field unless the information before him includes a sketch of the proposed sub-division. Such a sketch shall therefore be prepared in the course of the preliminary enquiries in all cases coming under the Standing Orders enumerated in paragraph 9 where a portion of a registered survey field or sub-division is in question. The karnam (unless a special agency is employed) shall first measure the proposed sub-division on the ground and shall plot the measurements on a tracing of so much of the field map as may be necessary for the purpose. For example, in the case of a field where no sub-divisions have been registered, it will be necessary to trace the whole field and to plot in the tracing the diagonal and offset measurements taken for the new sub-division; where a field has been sub-divided and the new sub-division is therefore a further sub-division of one of the sub-divisions already registered, it will ordinarily suffice to trace only this latter sub-division and to plot in it the new interior boundary. Sometimes, however, all the sub-division boundaries of a field have been offsetted from a common diagonal, and in such cases it would usually be convenient to offset the new boundary from the same diagonal, and the tracing should therefore be of the

exterior boundaries of the field as well as of the sub-division to be further sub-divided. The tracing with the proposed sub-division plotted therein together with a statement in the form printed as Appendix V* should then be submitted to the Firka Revenue Inspector for transmission to the Taluk office where they will form part of the file in the case. If the authority empowered under the particular Board's Standing Order applicable to the case sanctions the change in the registration, such sanction will be subject to the condition that the measurements are checked on the ground by the Land Records Inspector and the tracing and statement should then be returned to the village, there to await the next visit of the Land Records Inspector.

(*b*) [a] By the fifth of each month, the Taluk office shall prepare from taluk registers Nos. 4, 5, 6 and 7 a list of the survey fields in which changes of registration involving sub-divisions have been conditionally sanctioned under clause (*a*) during the previous month and this list shall be at once sent to the Inspector. On his arrival in a village, the Inspector shall cause to be prepared and published in the prescribed manner the requisite notification under section 6 of Madras Act IV of 1897, fixing according to the exigencies of his work for the attendance of the parties as late a date as practicable before his departure from the village. He shall then at the time fixed check the new sub-division measurements on the ground. If the new sub-division boundary is one that should be demarcated under paragraph 10, the Inspector shall carry out the demarcation. If all is in order, the Inspector should plot the sub-division into the field map and the karnam should enter the sub-division in village account No. 3 and in the settlement register. The Inspector shall then cause to be prepared and published and served the requisite notification and notices under sections 11 (4) and 12 (1) respectively of the Act. The Inspector should then record on the face of the tracing a certificate to the effect that the measurements have been checked by him on the ground and found correct, that stones have been planted, if the rules require demarcation, and that the sub-division has been plotted into the field map and entered in the village accounts and that the work has been duly notified and notices served under sections 11 (4) and 12 (1) respectively of Madras Act IV of 1897. The tracing and statement should then be resubmitted to the Taluk office for record there, after the sub-division has been plotted into the taluk copy of the field atlas. This plotting should be done by the draftsman attached to the Land Records Tahsildar, who should be sent periodically round the taluks for the purpose. If there is a clerk in the Taluk office who has been through the training required of an Inspector, the work should be assigned to him.[a]

(*c*) [a] If the Inspector should find anything wrong with the measurements or any dispute as to the boundary, he should, after such enquiry as may be necessary, correct the plotting on the tracing and, unless the correction is one materially affecting the reasons for which the change of registration was sanctioned, should proceed as above prescribed, noting in his certificate the nature of the correction made, and, also, in the case of a dispute, recording separately his decision with reasons therefor and communicating its purport forthwith to the parties as required by section 11 (3) of the Act. If the error or dispute materially affects the sanction conditionally accorded under clause (*a*) above, the Inspector should return the papers to the Taluk office with a special report on which the Taluk Tahsildar should take such action as the circumstances of the case indicate. A disposal number shall not be

* Vol. II, page 209.

given in the Taluk office to any case either under this clause or clause (*b*) until after the papers have been finally received for record and the sub-division has been plotted in the taluk copy of the field atlas. Should any appeal be made under section 12 of the Act, the appellate authority shall carry out, both in the karnam's atlas and in the Taluk office atlas, any correction that its decision may involve.[a]

(*d*) Should it be necessary to get the sub-division plotted and finally sanctioned before the Land Records Inspector can visit the village in the ordinary course, the Taluk Tahsildar will direct the ordinary Firka Revenue Inspector to perform the duties assigned above to the Land Records Inspector.

(*e*) [a] If the field in which a sub-division has to be surveyed is one listed for remeasurement on the ground of some omission or discrepancy in the existing record of measurement, the survey shall not be undertaken until after the remeasurement has been completed and given effect to under the particular rules in force in the district.[a]

(*f*) [a] The procedure prescribed in clause (*b*) above shall be followed *mutatis mutandis* in cases where sub-divisions already mapped and registered have now to be demarcated under the rules in force in the district.[a]

B.P. 385, Sett., d. 1-12-05.
[a] G.O. 1783, d. 10-6-11. [a] B.P. 261, Sett., d. 13-7-11.

12. *Method of notation of new sub-divisions.*—(*a*) The notation of new sub-divisions will depend on the notation of the survey fields and sub-divisions in the printed diglott register and should be such as to indicate the plot from which the new sub-division is made. If, in the diglott register, sub-divisions are denoted by numbers, new sub-divisions should be denoted by letters and *vice versa, e.g.*, (1) new sub-division of settlement sub-division No. 14-1 should be denoted as 14-1-A, 14-1-B, etc.; (2) new sub-divisions of settlement sub-division No. 14-1-A should be denoted as 14-1-A-1, 14-1-A-2, etc. New sub-divisions of settlement S. No. 14 should generally be denoted 14-1, 14-2, etc., unless the district practice has hitherto been to use letters, *e.g.*, 14-A, 14-B, in which case this practice may continue, the main objects being to indicate clearly the origin of each sub-division, to preserve continuity of revenue records, and to facilitate search for and identification of registered assurances.

(*b*) Further sub-divisions of post-settlement sub-divisions should be denoted by numbers or letters according as the post-settlement sub-divisions are denoted by letters or numbers respectively.

B.P. 86, Sett., d. 20-3-07.

(*c*) Where a registered waste or unassessed survey number, a portion or portions of which it is proposed to grant for occupation or to transfer to poramboke [items (1) and (2) of paragraph 9 above] is extensive in area, such portion or portions instead of being mapped and registered as sub-divisions of the survey number should be separately demarcated, mapped and registered as new survey fields, being assigned numbers in continuation of the last registered survey number of the village, the remaining portion of the divided survey field retaining its original number.

B.P. 181, Sett., d 25-5-08.

13. *Employment of special temporary staff for measurement and mapping work.*—Where the work of measuring and mapping changes is too extensive or too difficult to be carried out in a reasonable time by the ordinary staff, that is, the village officials and Inspectors (Firka and Land Records), a

special temporary staff may be applied for by Collectors. Where such a special staff is employed, its cost shall be recoverable from the applicant as a condition of the grant in cases (1) (*a*) to (*g*) inclusive, of those enumerated in paragraph 9 above.

B.P. 319, Sett., d. 4-9-09.

34-B. Correction of errors in survey and demarcation—*Explanatory*.—The preceding Standing Order deals with the maintenance of Land Records and the record of changes therein effected in the normal course of revenue administration. The present order describes the errors and defects which may be detected in the records and indicates the procedure to be followed to procure agreement between the record and the demarcation on the ground. The survey records in most districts have been scrutinised and considerable progress made in correcting their defects. The present orders are intended to regulate what has been done as well as to guide the disposal of pending cases and cases that may hereafter come to notice in all districts; but are not intended to supersede the detailed instructions already issued by Collectors in most districts for the more particular guidance of karnams, inspectors, and district officers generally, except where those instructions are incompatible with the principles there laid down.

2. *Records to be corrected.*—The records that should be corrected, where necessary, to rectify survey errors or defects are the following, namely :—

(1) The records of the traverse survey. These are kept in the Central Survey office at Madras.

(2) The two sets of field maps maintained, the one by village karnams and the other in taluk offices, under paragraph 7 of Standing Order No. 34-A. Before printing, only the set to be printed need be corrected. In Malabar district, however, printing has been postponed indefinitely and both manuscript sets maintained must be corrected.

(3) The set of village maps maintained in the Collector's office in accordance with the rules in Appendix IV * to Standing Order No. 34-A.

(4) The village permanent registers A and B maintained by karnams and in taluk offices under the instructions contained in the general and special manuals of village accounts.

3. *Agency authorized to correct.*—Under paragraph 14 of Appendix II † to Standing Order No. 34-A, alterations in the traverse survey records will be carried out by the Director of Survey. Alterations in the other records will be carried out in accordance with the rules below by the officials specified therein.

4. *Custody of manuscript original records of field measurement.*—No correction or alteration shall be made in any manuscript records of field measurement, original or duplicate, after printed field maps have been issued for maintenance and sale. All manuscript records of field measurement comprising (1) amin sketch books (in areas surveyed on the "triangles" system) and plotted field maps prepared therefrom, (2) field maps traced from block maps or plotted "G" sketches and (3) the duplicate set of field maps prepared on the "diagonal and offset" system, and sent to the Central Survey office for ferro-printing, should, after printed field maps are issued, be carefully collected and preserved in the Collector's record-room. The original set of field maps prepared on the "diagonal and offset" system and containing topographical details, as well as the original "G" sketches and

* Vol. II, page 201. † Vol. II, page 165.

those original block maps that are still extant will, however, be kept in the Survey office. In the Survey office will also be kept the Indian ink records from which printing has been done.

5. *Nature of defects and errors in survey records.*—Certain defects and errors appear on the face of the records and can be detected by scrutiny in office and many of them can be corrected in office, *i.e.*, without investigation on the ground. Other errors may come to light during the course of field work.

6. *Procedure to be followed in cases not requiring investigation on the ground.*—Defects that do not require investigation on the ground are (*a*) discrepancies between the measurements of the same line in the maps of adjoining fields, where the discrepancy is within the limit of measurement error allowed*, (*b*) slight differences in shape due to inexact plotting or to the taking of intermediate points in one field, while a straight line was taken in the adjoining field and (*c*) omissions which can be supplied by calculation from other recorded measurements or which it is admissible (as in many cases in Malabar and South Canara districts) to fill in by scale. In these cases the necessary corrections may be made in pencil by the karnam in the first instance and the inspector, after checking as many as practicable and after being satisfied of the general correctness of the karnam's work, should ink in all the corrections under his initials. The Land Records Tahsildar should overcheck a few such cases at random in each atlas to see that the work has been properly and neatly done. Defects of this kind noticed in the printed atlases should be corrected under the inspector's initials, both in the village and taluk office sets. The correction of the defects dealt with in this paragraph does not involve any alteration of the village maps or registers.

7. *Procedure to be followed in cases requiring investigation on the ground.*—Defects that require investigation on the ground are (*a*) discrepancies in corresponding measurements beyond the allowable limit of measurement error, (*b*) marked differences in shape, (*c*) omissions of field measurements (and in block map and G sketch areas) of sub-division measurements that cannot be supplied by calculation and may not be supplied by scale and (*d*) absence of a plottable record of measurement for registered sub-divisions. In cases (*a*), (*b*) and (*c*) the karnam shall, in the first instance, determine with reference to those adjoining recorded survey measurements which are not discrepant the survey marks or points (hereinafter referred to as terminal points) between which the discrepancy or omission occurs. If the terminal points so determined are not inconsistent with plainly marked boundaries on the ground, the karnam will proceed to supply the omission or to correct the discrepancy in accordance with the boundaries on the ground, and enter his corrections in a copy or tracing of the field map concerned. If, in the result, the corrected field map or maps do not differ perceptibly † from their

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* *Note.*—(*a*) The measurement error allowed is in "triangles" surveys, one link per chain up to a maximum of three links in distances under ten chains and ten links in greater distances;

(*b*) In block map, G sketch and the older diagonal and offset resurveys, two links per chain ; and

(*c*) In recent resurveys by diagonal and offset, one link per chain up to a maximum of five links in distances under ten chains and ten links in greater distances.

† A difference in shape calculated to show in the scale of 8 inches = one mile is to be deemed perceptible for the purpose of these rules. A difference of 5 per cent. between the registered area of a field and that taken by area square from the corrected field map is similarly to be deemed material.

shapes as shown in the village map nor have been altered so as materially to affect the registered area of the field, the inspector after checking the percentage of the karnam's work prescribed by local orders, will enter the corrections in ink in the atlas under his initials. No correction in the village map or in the village permanent register is called for in such cases. Where, however, the correction (though the terminal points, as determined, coincide with plainly marked boundaries) involves perceptible difference in shape or material variations in area, the case must be checked by the inspector and submitted to the Land Records Tahsildar who, after scrutinizing the records, and if possible, checking them on the ground, should carry out, under the Collector's orders, the necessary alterations in the village permanent registers A and B and the necessary corrections in the field atlases and (in case of shape differences) in the set of village maps maintained in accordance with the rules in Appendix IV * to Standing Order No. 34-A. A list of such cases should also be sent periodically to the Land Records Superintendent of the group; and the Superintendent on his tours should scrutinize the records to see whether the terminal points were correctly determined and should further check some of the cases on the ground. Should the Superintendent find anything wrong, he will submit a special report to the Collector explaining the nature of the further action, if any, necessary.

Where the karnam is unable to determine the terminal points consistently with plainly marked boundaries, the case should be reserved for investigation by the inspector, who should proceed as laid down in paragraph 8 below.

Where sub-divisions have to be redetermined and remeasured, *i.e.*, in case (*d*) above, the karnam must in the first instance identify the field with reference to the recorded survey measurements. This is done if the recorded measurements agree, within the allowable limits, with the demarcation and the demarcation does not fall at points inconsistent with plainly marked boundaries on the ground. Where this agreement is obtained, the sub-divisions should be measured in accordance with actual limits on the ground and plotted into a copy or tracing of the field map. The areas of tee various sub-divisions should then be taken by area square and adjusted so that their total agrees with the registered area of the field. If the area of any sub-division so arrived at differs by more than 5 per cent. from its registered area or any other change in the registration particulars is disclosed, the registers should be corrected after notice to those concerned by the Taluk Tahsildar in cases where holdings only are concerned, and by the Divisional Officer where waste or poramboke is in question. The work of the karnam must, before it is acted upon, be checked by the inspector who must check every case where a change in registration is disclosed and 25 per cent. of the cases where the result of the remeasurement agrees with the registration already made. The Land Records Tahsildar must also check as many of the cases as he can without unduly delaying the records. After check and issue of orders (in cases involving changes in the registration), the sub-divisions must be plotted into the field atlases by the Land Records Inspector and the necessary changes carried out in the village permanent registers A and B.

Where it is not possible to make the recorded measurements agree within the allowable limits with plainly marked boundaries on the ground, the cases should be reserved for investigation by the inspector in accordance with the rules in the next paragraph.

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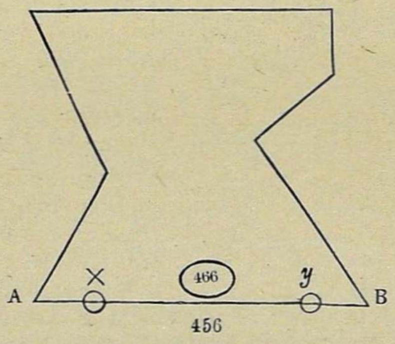
* Vol. II, page 201.

8. *Procedure to be followed where the terminal points cannot be fixed so as to agree with plainly marked boundaries on the ground.*—Where the points determined by recorded survey measurements that are not either defective or inconsistent cannot be located on the ground so as not to conflict with plainly marked boundaries, the following rules should be observed :—

(i) The limits of occupation, *i.e.*, the boundaries on the ground, of the field or sub-division in question must be checked with the recorded measurement in the field map. Usually it will suffice to check the perimeter (or F) lines. But in areas surveyed on the "triangles" system or on the "field diagonal and offset" system, it may be necessary to verify the diagonal (or G) measurements.

(ii) If the recorded measurements do not differ from those of the actual boundaries on the ground beyond the allowable margin but the demarcation is not in accord, the demarcation must be altered to agree with the recorded measurements, and, therefore *ex-hypothesi*, with the limits of occupation.

Illustration.—In the diagram given in the margin, A B denotes the southern limit of the field with reference to plain marks of occupation. The field stones are found planted at points X and Y. A B is found to be 466 links and X Y 440 links, while 456 links is the recorded survey measurement. As 466 and 456 differ by the allowable limit, while 440 and 456 differ by more than that limit, the stones at points X and Y should be removed and planted at A and B provided this will not make any other lines ending at A or B differ from their recorded distances by more than the allowable limit.



(iii) If the measurements of the actual boundaries cannot be brought to agree with the recorded measurements but such agreement is obtained within the limits of the next adjoining fields (or, in case of a sub-division, within the limits of the field) revised maps must be prepared for all the fields affected (or in the case of a sub-division, the field affected) unless it appears from the ground or from local enquiries, or both, that a boundary or boundaries, has been moved subsequently to the survey, as where one ryot has obtained possession of the whole or portion of an adjoining survey number and removed the old boundary. In the latter case, no revision of the maps is required, but the demarcation should be fixed in accordance with the recorded measurements.

Illustration.—The south side of survey No. 140 * is recorded as 250 links in the map of that number, while the same line in the map of survey No. 144 is recorded as 285 links. There is thus an error in the survey that has to be rectified after investigation on the ground.

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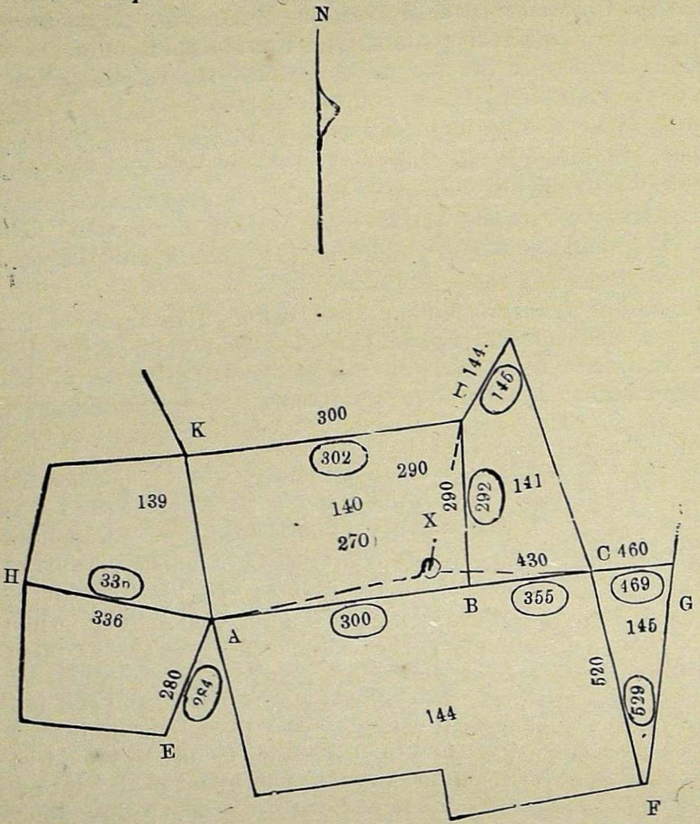
* See diagram overleaf.

The capital letters in the sketch denote the limits of the fields according to occupation. To determine point A, H A and E A are measured and are found to be 336 links and 284 links respectively, their recorded measurements in all maps being 336 links and 280 links respectively. Thus A agrees with the survey record. To determine B, C B is measured and is found to be 355 links while 430 links is the recorded measurement in the maps of both survey No. 141 and survey No. 144. To verify point C, G C is measured and is



found to be 469 links while 460 links is the recorded measurement, C therefore agrees with the record. D is also verified and found to be fixed in accordance with the record. If a point is located at 430 links from C and at 290 links (the distance in the survey record from B to D) from D, it will not agree with B but fall at X within the field No. 140 as defined by plainly marked boundaries. X A is 270 links and A B is 300 links. If survey numbers 140, 141 and 144 are all patta 'lands', the maps of the three fields must be revised taking their correct trijunction to be at B and not at X. It may however be the case that the original trijunction was at X, but that the three survey numbers having subsequently passed into the possession of one ryot he moved the boundaries for some reason, such as convenience of irrigation. Whether any change of boundary due to such cause has taken place can be ascertained from an inspection of the ground or from local enquiry or both. Should it appear that there was such change, no revision of the maps should be made but a stone should be planted at the point X, being shifted from point B if now at that point.

(iv) if one of the fields (or sub-divisions) is poramboke it should be considered whether the difference between the ground and the points determined by the recorded measurements is due to encroachment on poramboke; and this should be presumed to be the case unless the nature of the ground rebuts the presumption.

Note.—Observe that the presumption in rule (iv) is the converse of that in rule (iii).

(v) Where the presumption is rebutted (that is, where there is good reason to think that the difference is not due to encroachment on poramboke) revised maps should be prepared as in the case where all the fields are occupied (rule iii).

(vi) Where the presumption is not rebutted, no revision of the maps is justified. The demarcation should be brought into accord with the recorded measurements, where it is not already so, and the karnam instructed to send up a 'B' memorandum in the ordinary course.

Illustration.—If in the sketch given above, survey number 141 is a poramboke pond, the holder of survey number 140 should ordinarily be presumed to have encroached on the poramboke and no revision of the maps of the survey numbers is necessary. The trijunction stone should be planted at X and the karnam instructed to send up a 'B' memorandum for the encroachment. But, if from a row of palmyra or other well grown old trees planted along B D or other permanent marks on the ground it appears that the boundary B D was in existence at the time of the survey and therefore that there has been no encroachment on the poramboke, revised maps should be prepared for the survey numbers 140, 141 and 144 as in the case where all the fields are occupied.

(vii) If the measurements of the actual boundaries cannot be brought to agree with the recorded measurements and such agreement cannot be obtained even within the limits of the next adjoining fields it will not be practicable to determine any point according to the recorded measurements as there will be no fixed points to start from. In such cases, therefore, in block map and G sketch areas, the ferro-prussiate map for the block in which the field lies should be reserved for further investigation (see clause ix) and the Land Records Inspector need take up no further cases in a block thus found to be incorrect but should proceed to the next block. Such cases will rarely occur in areas surveyed on the "triangles" or on the "field diagonal and offset" systems, but where they do, the khandam in which they occur should be reported as requiring further investigation.

Illustration.—Suppose in the sketch above (rule iii) the length of lines converging to points A and C measured with reference to actual boundaries differ from the recorded measurements by more than 2 links per chain; then A and C being indeterminate, X cannot be arrived at and the block must be reported incorrect.

(viii) In all cases where a revised map is prepared or where the block or khandam is reported to be incorrect, the Land Records Inspector should write a report fully explaining the circumstances of the case. This should be submitted with the map or maps to the Land Records Tahsildar who, after scrutinising the records and inspecting and checking on the ground as many cases as he can without unduly delaying the papers, will forward them to Land Records Superintendent. The Land Records Superintendent will examine the records and satisfy himself that the principles of the above rules have been understood and followed by the Land Records Inspector and that the reasons adduced by him are sufficient for the proposed revision. He will also see that the Land Records Tahsildar has checked on the ground a sufficient number of cases and should reserve some selected cases for check by himself. He should finally return the records with his orders to the Land Records Tahsildar and the necessary corrections in the records specified in paragraph 2 of this Standing Order should be carried out under the Land Records Tahsildar's supervision except in cases coming under clause (vii). Where however the Superintendent's orders involve the alteration of the registered

area of any field or sub-division, his orders shall first be submitted to the Collector of the district for confirmation.

(ix) The Land Records Tahsildar will keep in a register a list of the cases coming under clause (vii) above where the incorrectness of the block or khandam has been admitted by the Land Records Superintendent, so that in due course proposals may be made for the thorough investigation and correction of the blocks and khandams concerned.

9. *Cases where there is no defect in the survey records but the boundaries on the ground disagree with the record.*—The rules in paragraph 8 provide for the correction of the survey maps only in cases where there is an omission or discrepancy in the record itself requiring investigation on the ground. Where there is no such defect in the record, boundaries must be relaid (within the limits of measurement error allowed) in accordance with the recorded measurements.

Where however in the course of ordinary maintenance work as in the measurement of new sub-divisions, demarcation of sub-divisions, or the replacement of survey marks, agreement cannot be obtained between the boundaries on the ground and the recorded measurements in the adjoining fields as well as in the field taken up, the block or khandam must be dealt with as provided in clauses (vii), (viii) and (ix) of paragraph 8.

10. *Boundaries not plainly marked and disputes.*—Where boundaries are not plainly marked on the ground, the recorded measurements must be strictly followed. If however in such cases the relevant recorded measurements are omitted or discrepant, the boundary must be settled after local enquiry and the necessary corrections made in the records specified in paragraph 2 of this Standing Order under the supervision of the Land Records Tahsildar and Land Records Superintendent. If disputes arise they must be dealt with under Chapter IV of Madras Act IV of 1897.

11. *Alterations to be reported to the Director of Survey.*—Besides the traverse observations referred to in paragraph 3 above, all alterations made under this Standing Order in village boundaries of such magnitude as to be perceptible on the scale of one inch = one mile should be reported by the Land Records Tahsildar through the Land Records Superintendent for the information of the Director of Survey. The Director of Survey should also be furnished, when field measurement books are forwarded to him for ferro-printing, with a list of cases in which the areas of whole fields or sub-divisions have been altered by the Land Records staff.

12. *Corrections in settlement diglott registers.*—All corrections in the settlement diglott registers made under this Standing Order should be printed at the District Press as they are finally approved and communicated to all officers to whom copies of the registers are supplied. A printed copy of each memorandum of alterations should be sent to the Board of Revenue in the Settlement Department.

G.O. 3196, d. 27-10-11. B.P. 460, Sett., d. 22-11-11.

Chapter III.

COLLECTION OF REVENUE.

35. Payment of revenue—*Mode of payment—Coins and currency notes.*—Gold coins, whether coined at His Majesty's Royal Mint in England or at any Mint established in pursuance of a proclamation of His Majesty as a branch of His Majesty's Royal Mint, have been declared * to be legal tender, and as such they may be received at all treasuries in payment of sums due to Government, provided they are of the description and weights mentioned in Article 567 of the Civil Account Code, Vol I. Copper and small silver coins may also be received to any amount, though they are legal tender only for fractions of a rupee. There is no prohibition against the acceptance of Government currency notes to whatever Circle or Presidency they may belong.

Arts. 567, 568 and 606 of the Civil Account Code, Vol. I.

2. *Date of payment—Kistbandi.*—A table is given in Appendix I † showing the periods of the year at which the land revenue becomes payable in the several districts. The kistbandi or scheme of payment dates is applicable to inam quit-rents, but not to the fixed peshkash payable by zamindars, which should be paid according to the terms of their sanads.

B.P. 1196, d. 6-5-76.

Note.—(1) [a] Any sum remaining unpaid after the 10th of each of the months specified is regarded as an arrear.[a]

(2) In the case of pattas for amounts less than one rupee, however, the whole amount should be collected at once in the most convenient kist month, which will be fixed by the Collector.

(3) [b] If the patta amount is such that each kist will include pies, the pies occurring in all except the last should be omitted and the amount so omitted collected along with the last kist.[b]

B.P. 2106, d. 24-7-79.
B.P. 450, Sett., d. 16-11-87.
B.P. 205, d. 5-5-92.

[a] G.O. 1033, d. 24-11-86.
[b] B.P. 450, Sett., d. 16-11-87.
[b] B.P. 6, Sett., d. 7-1-89.

3. *Place of payment.*—[a] The revenue due on ryotwari and minor inam lands should as a rule be paid in the village in which the lands are situated;[a] [b] the voluntary payment of the revenue in a taluk or district other than that to which the village is attached should not under any circumstances be accepted.[b] [c] The revenue due from the proprietors of permanently-settled estates and whole inam villages should ordinarily be paid in the taluk or other office in which the demand, collection and balance accounts of the estates concerned are maintained; where, however, the demand, collection and balance accounts of any estate are kept in the Collector's office, payment may be made in the alternative in the taluk where the estate is situated. In those rare cases in which the Accountant-General considers that for purposes of resource it is desirable that a zamindar should be permitted to pay his peshkash into the Bank of Madras or in a district different from that where his estate is situated no objection need be made to such payment,

* *Vide* Act III of 1906.

† Vol. II, page 210.

provided that intimation thereof is sent by the zamindar to the Collector by post the same day.[c]

[a] B.P. Mis., 3478, d. 23-6-94. [c] B.P. 308, d. 22-8-95.
[b] B.P. 127, d. 2-5-95 (paragraph 6).

36. The collecting agency.—It is no part of the duty of the karnam to make collections of revenue; this should always be done by the monigar. When, however, the monigar has already signed a receipt, the payer can demand that the karnam shall also sign it in token of his having made due entry of the sum in the accounts.

B.P. 122, d 16-1-78. B.P. 2178, d. 6-10-81.
B.P. 621, d. 9-3-78.

37. Current collections.—It is of importance that the current revenue should be collected within the fasli year, and Collectors should make every exertion to secure this object. When arrears are allowed to accumulate, their realization cripples the resources of the ryots, renders the collection of the current year's revenue difficult and gives the inferior officials an opportunity for oppression.

B.P. d. 13-7-20; (M., Vol. I, p. 8). B.P. d. 22-6-37; (M., Vol. I, p. 235).
B.P. 13-8-35; (M., Vol. I, pp. 191-92). B.P, 16, d. 10-1-88.

37-A.[a] Overpayments[a]—*Adjustment of overpayments.*—[a] Overpayments[a] made on account of any patta and not refunded before the preparation of Village Account No. 14-C should be treated as [a] advance payments [a] of the succeeding fasli and adjusted towards the succeeding year's assessment under the same patta wherever that patta continues to exist.

2. *Unadjustable items to be refunded on demand.*—Jamabandi officers should notify that [a] overpayments [a] which cannot be adjusted towards any patta will be paid on demand at the jamabandi, and they should comply with all demands for repayment of such amounts shown to be due in Account No. 14-C.

3. *List of overpayments to be published in the village.*—As soon as the accounts of the fasli are closed and the exact amounts of [a] overpayments [a] can be ascertained from columns 1 to 6 of Account No. 14-C., a notice signed by the Tahsildar should be published in the village giving a list of [a] overpayments [a] and stating that the amounts which can be adjusted as [a] advance payments [a] towards pattas will be adjusted towards the revenue due under those pattas in the current year, and that persons who have [a] made overpayments [a] which cannot be so adjusted should apply to the Tahsildar for the refund of those amounts. The notice and list should be prepared in duplicate and the village headman should be required to return one copy with a certificate to the effect that it was duly published not only in writing, but by beat of drum in the village. The procedure for the refund of [a] overpayments [a] is laid down in Standing Order No. 189, paragraphs 10 and 11.

G.O. 678, d. 9-3-08; and B.P. 118, d. 12-6-08.
[a] G.O. 2245, d. 24-7-11.

38. Postponement of kists.—(i) Collectors should apply to the Board for orders when the postponement of kists in permanently-settled estates is considered necessary on account of unfavourable season.

B.P. d. 10-6-24; (M., Vol. I, p. 23).

(ii) Suspension of land revenue will not ordinarily carry with it suspension of cesses—*vide* paragraph 7 (ii) of Standing Order No. 14.

B.P. 112, d. 17-4-07.

39. Writing off of irrecoverable arrears.—*Powers of Collectors.*—Collectors can, on their own authority, write off irrecoverable arrears of (*a*) land revenue including water-rate, (*b*) Local fund cess, (*c*) Local fund revenues other than cess such as fishery and ferry rents, (*d*) Proprietary Estates Village Service cess [a] and (*e*) Irrigation cess levied in the districts of Chingleput, South Arcot, Tanjore, Trichinopoly, Madura and Coimbatore,[a] provided that they fall under one of the following heads:—

(1) amounts erroneously included in the demand;
(2) amounts wrongly charged on lands taken up for Public Works;
(3) amounts remitted after jamabandi;
(4) prohibitory assessments and water-rates that have been remitted;
(5) demands remaining undischarged after sale of the defaulter's property;
(6)[a] irrigation cess charged in respect of lands not liable to the payment of such cess.[a]

[b] This power is subject to a limit of Rs. 100 in regard to each item under the *fifth head* above.[b] Interest and any cess due in respect of any items so written off should also be written off on the authority of the same order. The total of the amounts written off by Collectors under the authority of this order will be exhibited under each head in the monthly demand, collection and balance statements submitted to the Board.

2. *Powers of the Board of Revenue.*—The Board can, on its own authority, write off irrecoverable arrears, whether of land revenue, Local fund cess [b] or [b] other revenues, [b] or [b] Proprietary Estates Village Service cess. Interest and any cess due in respect of items so written off should also be written off on the authority of the same order.

3. *Quarterly statements of irrecoverable arrears.*—Collectors should submit quarterly statements to the Board in the prescribed form showing such items as require the sanction of the Board. The returns should reach the Board's office not later than 20th of the month after the close of each quarter.

4. *Proclamation of the amounts written off.*—[c] In order to prevent exaction by the inferior revenue servants, special care should be taken, whenever arrears are written off the accounts, to make known to the defaulters concerned that there is no further demand against them.[c] [d] The remission of the arrears should be published both at the Huzur and Taluk cutcherries.[d]

G.O. 1981, d. 21-7-09. B.P. 171, d. 6-8-09.
[a] G.O. 2657, d. 1-9-11. [b] G.O. 2770, d. 22-8-10; [b] B.P. 242, d. 2-9-10.
[c] B.P. d. 17-6-41; (M., Vol. I, p. 303). [d] B.P. d. 15-10-46; (M., Vol. I, p. 415).
[d] B.P. 1393, d. 24-9-80. [d] B.P. 173, d. 20-1-82. [d] B.P. 1641, d. 15-5-84.
[d] B.P. 621, d. 13-7-88.

40. Gross collections to be credited.—Collectors should be careful that the gross revenue collected in their districts is duly brought to account. The practice of liquidating stipendiary allowance or making other payments by deductions from the State revenue is strictly prohibited except where the special sanction of Government or the Board has been obtained, or where such a procedure is specially permitted by the Standing Orders,* or the Special Funds Code.

B.P. d. 1-6-43; (M., Vol. I, p. 338). B.P. d. 15-11-52; (M., Vol. II, p. 107 of 1852).

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* *Vide* S.O. No. 90, paragraph 23; S.O. No. 55, paragraph 2.

41. General Procedure under Madras Act II of 1864, as amended by Madras Acts III of 1884 and I of 1897, [c]and under Act IV of 1911.[c]—*Definition of "landholder," "revenue," and "rent."*—The term "*Landholder*" in section 1 of Madras Act II of 1864 embraces every description of person holding land subject to the payment of revenue to Government. These persons are all subject to one law for the recovery of arrears due by them, whether they are of the class termed "Proprietors" in the Regulations of 1802, [c] or transferees as defined in section 9 (1) of Act IV of 1911, [c] or whether they are ryotwari holders of land. The payment made or due by landholders to Government is termed "Revenue." The payment due to landholders by their tenants is, for the sake of distinction, designated "Rent" [a] under the Madras Estates Land Act I of 1908.[a] [b] Under section 9 of Act III of 1905, the amount of assessment and penalty imposed on unauthorized occupation of lands which are the property of Government, as defined in section 2 of the Act, is deemed to be "Land Revenue" and may be recovered from the occupant as "Arrears of Land Revenue" under the provisions of Act II of 1864 or Act VI of 1867, as the case may be.[b]

B.P. 5613, d. 30-8-64. [b] B.P. 279, d. 9-10-06.
[a] G.O. 2737, d. 18-8-10. [a] B.P. 240, d. 1-9-10.
[c] B.P. 155, d. 14-6-12.

2. *Definition of land.*—The term "Land" in section 2 signifies *all* lands included in a ryot's holding and not *merely* the portion of land in respect of which arrears may accrue.

I.L.R., XIII, Madras, p. 479.

3. *Property amenable to coercive processes.*—Sections 5 and 6 enable a Collector or other officer empowered by the Collector, generally the Tahsildar of the taluk, to realize an arrear with all costs by the sale of either the movable or the immovable property of the defaulter, or of both at his discretion. It does not matter whether the defaulter is a zamindari or a ryotwari landholder. But it is provided that if the defaulter holds under a permanent sanad, the mode of recovering the arrear shall be in accordance with the terms of the sanad. [d] In the case of estates held under a Sanad-i-Milkiyat Istimrar, the personal property of the zamindar or transferee as defined in section 9 (1) of Act IV of 1911 should first be sold, and then the land, if the arrear is still unliquidated.[d]

B.P. 5613, d. 30-8-64. [d] G.O. 260, d. 5-3-73.
[d] B.P. 155, d. 14-6-12.

4. *Exemption of certain property belonging to agriculturists.*—Government have, by a departmental order, directed that the implements of husbandry and one pair of ploughing cattle for each cultivator should be considered as exempted from attachment and sale for arrears of revenue.

B.P. 59, d. 21-2-07. B.P. 656, d. 11-11-92.
B.P. 146, d. 25-3-92.

Note.—(1) The exemption referred to above should be allowed in cases of unauthorized cultivation by ryots who hold no pattas.

(2) If a ryot holds several pattas, he will be entitled to exemption as regards only one pair of cattle on each occasion of distraint.

(3) Where a patta stands in the name of several persons, each is entitled to the exemption for himself.

B.P. 656, d. 11-11-92.

5. *Interest on arrears.*—Under section 7, arrears bear interest at the rate of six per cent. per annum, but except under the orders of the Collector or the Divisional-officer, [e] and except in regard to zamindari kists and kists of inam villages, interest shall not be charged on arrears of land-revenue until the end of the fasli year.[e]

B.P. 5613, d. 30-8-64. [e] B.P. 4105, d. 28-11-84.

6. *Procedure in distraint.*—Sections 8 to 21 set forth the rules to be observed in respect of the distraint of movable property. The order to distrain (Notice of Demand No. 1) will generally be issued by the Tahsildar, [b] and in his absence, by the Taluk Sarishtadar or Head Accountant, [b] but the Tahsildar must be empowered in this behalf by the Collector, and this as a rule should be done by a general order from the Collector empowering all Tahsildars to take action. In every case the distrainer should be furnished with a demand in writing which he must produce, and which, if the arrear, etc., be not at once paid, will be his authority, without further notice, for making the distress.

Note.—[b] Revenue Inspectors have also been empowered to issue notices of demand for arrears, in the case of villages situated within their range or firka. [b]

B.P. 5613, d. 30-8-64. [b] G.O. 680, d. 14-11-98.

7. *Sale of distrained property.*—Sections 22 to 24 prescribe the rules to be observed in the sale of distrained property. Fifteen days must elapse after the notice of sale has been duly published before the sale can take place, and under section 10 the defaulter's property must be released if payment of the arrear with costs, etc., is made [c] before sunset [c] on the day previous to the day of sale.

B.P. 5613, d. 30-8-64. B.P. 414, d. 14-7-93.

8. *Attachment of land.*—The sections of the Act already mentioned refer to the distraint of movable property. The Act next proceeds, in sections 25 to 35, to prescribe rules for the attachment and sale of land. Before land is attached a written demand must be served on, and a copy given to, the defaulter, and after attachment is made a notice containing certain particulars must be affixed on some conspicuous part of the land, and the attachment must be notified by public proclamation on the land as well as by publication in the District Gazette. These preliminaries should invariably be observed before land is brought to sale.

B.P. 5613, d. 30-8-64.

9. *Management of attached land.*—Provision is made under sections 28 to 33 for managing landed property at any time during attachment. [d] Collectors are authorized to entertain temporary establishments for managing attached estates at a cost not exceeding Rs. 100 *per mensem*, but such management should not be undertaken except so far as may be absolutely necessary during [d] the interval between attachment and sale; or in very exceptional cases, in which the sanction of the Board should be applied for, and the reasons for adopting this course fully stated. The practice of managing estates on which arrears have been allowed to accumulate, with the view to their restoration when clear, is very objectionable, and will not be allowed except for special reasons. The measures authorized by the law must be adopted for the prompt realization of all arrears by the sale of the property, movable or immovable, of the defaulting landholder, and it should be clearly intimated to defaulting zamindars and mittadars that the Collector will not undertake the management of their estates when they are in arrear, but will proceed at once to realize it in the manner prescribed by the Act.

B.P. 5613, d. 30-8-64. [d] B.P. 23, d. 24-2-03.
[d] G.O. 1121, Finl., d. 20-12-02.

10. *Payment of arrears by persons interested.*—Under sections 35 and 37, as amended by Madras Act I of 1897, tenants and *bona fide* mortgagees of land attached for arrears or about to be sold, as well as all persons not

being in possession thereof but *bona fide* claiming an interest therein adverse to the defaulter, are given the option of releasing it by payment of the arrear; such persons should be allowed every reasonable facility to save their interest in the land.

B.P. 5613, d. 30-8-64.

11. *Procedure in selling land.*—Sections 36 to 46 and Act III of 1884 apply to the sale of land and the consequences of such sale. [a] The sanction of the Board previous to the sale of land is not necessary except in the case of zamindaris held under Sanads-i-Milkiyat Istimrar. Portions of such zamindaris which have been separately registered as sub-divisions may also be sold without the Board's previous sanction.[a] In addition to the notice required to be issued when the land of a defaulter is attached, another notice of sale must be issued. This notice must contain the particulars mentioned in clause 2, section 36. It must be issued in English as well as in the vernacular of the district, and fixed up, at least one month before the sale, in the Collector's office and in the other places specified. [b] It must also be read out in full at the time of sale, and initialled publicly as so read. [i] When an estate or portion of an estate registered in the name of a transferee under Act IV of 1911 is to be proceeded against for recovery of arrears of revenue, a copy of the notice should also be served on the owner of the estate not less than one month before the sale.[i] The officer conducting the sale should himself read the notice and certify the fact in his report of the sale.[b]

B.P. 5613, d. 30-8-64.
[a] B.P. 46, d. 24-3-03.
[b] G.O. 333', d. 30-11-77.
[b] B.P. 202, d. 24-1-78.
[b] B.P. 579, d. 4-3-78.
[i] B.P. 155, d. 14-6-12.

Note.—(1) [c] Collectors should abstain, except in cases of absolute necessity, from proposing the sale of ancient zamindaris.[c]

(2) [d] When large permanently-settled estates are sold, the sale should be conducted in the presence of a Covenanted Officer or Deputy Collector. Petty sales for small balances may take place at the taluk cutcherry in the presence of the Tahsildar or some other servant deputed by the Collector for the purpose.[d]

[c] B.P. d. 26-10-37; (M., Vol. I, p. 238).
[d] B.P. d. 29-5-43; (M., Vol. I, p. 337, note 3).
[d] B.P. d. 5-10-55; (M., Vol. II, p. 90 of 1855)
[d] B.P. 45, d. 11-2-95.
[d] B.P. 481, d. 22-8-93.

12 *Confirmation of sales.*- [e] Covenanted officers have the power to confirm sales and issue certificates under section 38, Act II of 1864, as amended by Act III of 1884, and Deputy Collectors in charge of divisions may be authorized by the Collector to exercise similar powers [e]; [f] but the orders of Divisional-officers confirming or setting aside sales are subject to the general powers of revision and control exercisable by the Collector under Regulation VII of 1828: such powers may be exercised by the Collector *suo motu* or on appeal from one or other of the parties concerned; [g] the law imposes no limitation as to the period within which such powers may be exercised, but when the Collector proposes to exercise them after the expiration of three months from the date of the Divisional-officer's order, he shall submit the matter for the orders of the Board before taking action.[g] The sale, however, becomes complete for the purposes of section 59 of Act II of 1864, the moment it is confirmed by the Divisional-officer [f]

Note.—[h] A single certificate may be given for lands purchased at a single sale and the certificate may be in English or in the vernacular.[h]

[e] B.P. 2516, d. 3-9-79.
[f] B.P. 109, d. 17-2-91.
[g] B.P. 254, d. 13-9-06.
[h] B.P. 613, d. 3-5-80.

13. *Collection of arrears on minor inams in zamindaris.*—[a] The relation of landlord and tenant does not exist between zamindars and holders of inams situated within their estates and settled by the Inam Commission. The quit-rent on such inams can therefore be collected only under Act II of 1864. In cases in which the collection of quit-rent or land-cess on such inams has been made over to zamindars, the latter should apply to the Collector to put Act II of 1864 into force against defaulting inamdars.[a] [b] Such applications must, however, be limited to the recovery of arrears of the three faslis immediately preceding the year in which application is made to the Collector, that being the period within which arrears can be recovered by suit in the Civil Courts.[b]

[a] B.P. 1512, d. 14-10-80. [b] B.P. 468, d. 25-8-92.

14. *Extent of land to be sold.*—[c] Section 44 authorizes the Collector to sell the whole or any portion of the land of the defaulter for arrears of revenue due by him, *i.e.*, the whole or any portion of the *holding* of the defaulter and not merely the whole or any portion of the *fraction* of the holding on which the arrears have actually accrued.[c] [d] The latter clause of the section, however, provides that no larger "section" of the land shall be sold than may be sufficient to discharge the arrear with costs, etc.: with reference to this it should be a rule that no section less than a registered revenue field bearing a distinct number shall be sold when the field is in the sole possession of the defaulter.[d]

[c] I.L.R., XIII, Madras, p. 479. [d] B.P. 5613, d. 30-8-64.

15. *Security for payment of arrears.*—Under section 47, Collectors are competent to accept security for the payment of an arrear, and to postpone the sale of the defaulter's property.

B.P. 5613, d. 30-8-64.

16. *Imprisonment of the defaulter.*—With reference to sections 48 and 49, arrest for arrears of revenue may be resorted to when the Collector has reason to believe that the defaulter or his surety is wilfully withholding payment of the arrears, or has been guilty of fraudulent conduct to evade payment. [e] Subsistence allowance should be granted to defaulters imprisoned for arrears due to Government at the rates fixed for judgment-debtors under the Civil Procedure Code. In case the defaulter is imprisoned for arrears due to local funds, the subsistence allowance should be charged to such funds.[e] [f] These provisions do not apply to Indian officers or soldiers or other persons in the Indian Army who are exempt from arrest. [Article 181 of the Indian Articles of War (Act V of 1869).] When these persons fall into arrears, Collectors should follow the procedure prescribed in section 9 of Regulation VIII of 1817.[f]

B.P. 5613, d. 30-8-64. [f] B.P. 291, d. 1-6-93.
[e] B.P. 2589, d. 12-9-79.

17. *Crops on the ground not to be interfered with—Exception.*—Except under the special provisions of section 51, no interference with the landholder is allowed by the Act in regard to the removal of his crops on the ground, unless they have been attached in due course of the law. When the revenue is payable *in kind*, which is now very seldom the case, authority is given by this section to prevent the removal of the crop until a division has been made, or security furnished for the Government share.

B.P. 5613, d. 30-8-64.

18. *Collection of arrears of revenue other than land-revenue.*—Under section 52, arrears of revenue other than land-revenue, and advances of public money for revenue purposes, as well as fees, etc., payable to village servants employed on Revenue and Police duties, and other lawful cesses may be recovered in the same manner as arrears of land revenue. Applications for the recovery of fees due to village officers must, however, be limited to the recovery of arrears of the three faslis immediately preceding the year of their submission to the Collector. [a] Ferry toll rentals under Madras Act II of 1890 are also leviable under this section.[a]

B.P. 5613, d. 30-8-64. [a] G.O. 785, d. 7-9-86.

19. *Receipts by whom to be signed.*—Under section 56, the receipts to be given to all persons paying revenue are to be signed by the Collector or other officer empowered by him in that behalf.

B.P. 5613, d. 30-8-64.

20. *Processes to be served in other districts or taluks.*—Requisitions to other districts for the collection of arrears under section 57 should be sent as sparingly as possible: in cases in which the arrear cannot be realized by the distraint and sale of the defaulter's movable property in the village in which the default occurs, the land on which the arrear is due should be proceeded against before processes are issued to other districts. The same rule should be followed in cases where the defaulter resides in a taluk within the same district other than that in which the land concerned is situated.

B.P. 127, d. 2-5-95.

Note.—Divisional-officers are not empowered to send to other districts notices of distraint under section 57 without the countersignature of the Collectors of their own districts.

B.P. 3529, d. 18-8-71.

21. *Limitation of time for execution of process.*—Act II of 1864 does not prescribe any limit of time for the service or execution of processes issued under its provision. It is necessary, however, both for the prompt recovery of the Government revenue and for the protection of revenue defaulters against the exactions of unscrupulous process-servers, that some limit of time should be provided. The Board has fixed twenty days as the limit. Any process not served or executed within twenty days after issue must be returned by the process-server with an explanation of his failure to serve or execute it.

B.P. 247, d. 3-6-92.

22. *Publication of Revenue Recovery Act.*—Collectors should make the provisions of the Revenue Recovery Act generally known and should enjoin on subordinate officers as well as on taluk and village servants employed in the collection of revenue the necessity of making themselves thoroughly acquainted with the Act.

B.P. 5613, d. 30-8-64.

23. *Forms under the Act.*—Forms under the Act will be found in Appendix II.*

42. Conduct of sales—(i) *General rules.*—The sale of property attached for arrears of any kind, whether due to Government or to an intermediate party, should be peremptory and without reserve. It is the duty of the Collector to see that the sale is conducted under such supervision as shall prevent collusion. It should also be made known before the sale that

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* Vol. II, pages 211 to 219.

adjournments and delays will not be granted, but that the sale will take place punctually, according to the terms of the notice.

(ii) *Adjournment of sales.*—The adjournment deprecated here is that of a lot once put up. Where the lots to be sold are very numerous, so that they cannot be all sold on one day, the sale may properly be stopped after business hours, and adjourned to the next business day, due notice of the day and hour being given. Lots should invariably be put up in the order in which they stand in the list.

B.P. d. 30-4-55; (M., Vol. II, p. 55 of 1855).

(iii) *Who may bid.*—Any person, including the defaulter, may bid at a sale of land: but public servants can do so only in conformity with the rules for their personal conduct prescribed by Government.

B.P. 5613, d. 30-8-64.

42-A. Sale of land in or adjoining reserved forests.—When private land in or adjoining reserved forests is about to be sold for arrears of revenue, notice should be given to the District Forest Officer. The District Forest Officer should, if it appears to him desirable that Government should purchase the lands for forest purposes, inform the Collector and the Collector, in consultation with the Conservator, should obtain the orders of the Board as to the advisability or otherwise of bidding or negotiating for the land on behalf of Government.

G.O. 3352, d. 16-11-12.

43. Sale of land already alienated by the defaulter in favour of other parties.—It is undesirable that land transferred by a registered holder, however informally, to another party, and on which no arrears are due, should be sold for arrears of revenue due by the registered holder on other land which is not brought to sale. Collectors should not sell land in the possession of alienees until all other land and property in the possession of the registered holder have been sold, or unless the arrear due is caused by the default of the alienee. Whether the land to be sold is in the possession of the registered holder or not, and whether the arrear is due by the registered holder or by the alienee on the portion alienated, should be ascertained by local inquiry.

B.P. 2296, d. 18-8-74. B.P. 2971, d. 13-10-74.
G.O. 1150, d. 8-9-74.

44. Procedure in case of doubtful ownership of land.—Collectors can, at their option, proceed against the defaulter's personal or real property. The right course therefore when the ownership of land is disputed or doubtful, is to attach and, if necessary, sell the land on which the arrear is due, regarding the liability of which, whoever the owner may be, there can be no question. The same course should be followed in realizing the quit-rent upon enfranchised inams when the ownership of the property is doubtful.

B.P. 6405, d. 20-11-61.

45. Buying in for Government—*General Procedure.*—[a] If no bid is made for land sold for arrears of revenue it should be purchased on behalf of Government at a nominal price,[a] [b] the amount of the purchase-money being written off the accounts as an irrecoverable arrear, with the sanction of[b] [e] the Collector[e]. [c] When there is good reason to suspect combination to prevent the realization of the full value of the land, the officer conducting the sale

is authorized to bid on behalf of Government, whether there are bidders or not, up to an amount not exceeding the annual assessment of the land.[c] [d] When land is bought in by Government, the certificate should be issued in the name of the Secretary of State for India in Council.[d]

[a] B.P. 3851, d. 16-6-62. [a] B.P. 7906, d. 4-12-62. [b] B.P. 644, d. 11-11-93. [e] G.O. 3406, d. 17-12-08. [e] G O. 1981, d. 21-7-09. [c] B.P. 1606, d. 21-6-76. [c] G.O. 936, d. 13-7-76. [d] B.P. 2690, d. 6-11-82. [e] B.P. 171, d. 6-8-09.

2. *Treatment of bought-in-land.*—Government have an absolute right to lands purchased by them at sales for arrears of revenue; consequently such land should not be treated in the first instance necessarily as village waste available for occupation by ryots with or without darkhast, but entered in a separate [f] taluk [f] register; and the village officers must clearly understand, and must also inform the ryots, that so long as the land is included in this register it will not be dealt with under the darkhast rules and that any unauthorised entry upon it will [g] render the trespasser liable to the provisions of Act III of 1905, which should be applied in accordance with the instructions contained in Standing Order No. 26.[g]

[f] B.P. 25, d. 7-2-01. [g] B.P. 279, d. 9-10-06.

3. *Trespass on bought-in-land how dealt with.*—If during the time that the land is retained on the register, it is occupied without permission, whether by the former owner or by any one else, the [a] Divisional-officer [a] has full discretion to deal with the unauthorized occupation by [b] applying, in accordance with the instructions contained in Standing Order No. 26, such of the provisions of Act III of 1905 [b] as may be expedient in the circumstances. If the land be really not of much value, and the omission to obtain permission to occupy it is shown to have been due to ignorance, it would probably be sufficient to [b] impose a nominal penalty under Act III of 1905 as a punishment, in addition to the taram assessment on the area occupied, [b] the land being left in the possession of the occupier. But when the land is valuable, [b] recourse should be had to the provisions of Act III of 1905 to oust the trespasser and when this object has been attained, the lands should be sold by auction.[b] Each case must be dealt with on its merits.

4. *Re-sale of bought-in-land and its removal from the special register.*—If the absence of competition at the revenue sale which necessitated the purchase of the land on behalf of Government was due to temporary causes, such as bad seasons or combination among the villagers, the land should be put up to sale again with the greatest publicity, at the earliest opportunity at which a successful sale can be anticipated. [c] Tahsildars have been empowered to order the re-sale of land in such cases subject to confirmation [c] by the [d] Divisional officer.[d] [e] The [d] Divisional-officer [d] can, however, if he is satisfied that the land cannot fetch more than Rs. 10 per acre at a fresh sale, order its assignment to the poorer classes or direct that it be struck off the separate register and classed as ordinary village waste. In the former case, special care must be taken in the selection of the assignees, and the land must be assigned in small plots subject to the terms and conditions specified in the form of agreement printed as Appendix III.* In the latter case, the assignment will be subject to the darkhast rules.[e] The register should be carefully scrutinized by Divisional-officers at the Jamabandi in view to determine what land should be re-sold and what should be struck off the register as valueless, and care should be taken not to retain land on the

* Vol. II, page 220.

register for unnecessarily long periods. [d] Divisional-officers [d] [f] are, however, at liberty to restore such land to the register if they think fit.[f]

G.O. 1062, d. 12-7-78.
G.O. 244, d. 20-2-83.
B.P. 1140, d. 23-4-83.
[a] B.P. 66, d. 24-3-02.
[b] B.P. 279, d. 9-10-06.
[c] G.O. 680, d. 14-11-98.
[d] B.P. 66, d. 24-3-02.
[e] B.P. 116, d. 29-5-01.
[f] B.P. 224, d. 10-4-91.
[f] B.P. 326, d. 29-5-91.

5. *Forms.*—The forms of notice for the re-sale of land under paragraph 4 and of the title-deed to be granted to purchasers are given in Appendices IV and V.* The title-deed should be stamped under the Stamp Act.

B.P. 2248, d. 15-10-86.

46. Service of process for recovery of arrears of revenue— *Serving Agency.*—Where practicable, processes under Madras Act II of 1864 should be served and distraints and attachments for arrears under the same Act made by village headmen both in Government villages and in proprietary estates; these are among their legitimate duties and must be performed gratuitously.

B.P. 62, d. 8-1-69.
B.P. 585, d. 29-2-76.
B.P. 203, d. 5-9-02.

2. *Employment of batta peons.*—With the Collector's sanction, however, batta peons may be employed, when really necessary; but the entertainment, as peons, of needy cutcherry retainers should be carefully guarded against, and it should be made a rule that [g] no processes shall be executed [g] by batta peons except in the presence of the headman of the village. [h] The number of batta peons required for each taluk should be determined by Divisional-officers and a register should be kept of them. They should be told off for duty by turns, in the order in which their names appear on the register, and their remuneration should not be allowed to exceed Rs. 7 a month. The number for each taluk should be so fixed that the cost may be covered by the amount collected during the year, and the scale altered from time to time under the orders of the Divisional-officer according to requirements. The process-servers may be transferred from one taluk to another as experience may dictate.[h]

B.P. 971, d. 24-4-74.
B.P. 232, d. 26-6-96.
[g] B.P. 203, d. 5-9-02.
[h] B.P. 971, d. 24-4-74.

3. *Appointment and removal of special process-servers.*—Tahsildars and Deputy Tahsildars in independent charge have been empowered to appoint, grant leave to, and remove special process-servers. All orders passed by Tahsildars and Deputy Tahsildars under this paragraph are subject to the general powers of revision and control exercisable by the Divisional-officers.

G.O. 680, d. 14-11-98.
G.O. 3406, d. 17-12-08.
G.O. 1981, d. 21-7-09.
B.P. 171, d. 6-8-09.

4. *Rate of batta.*—[a] The maximum rate of batta for serving processes will be four annas, and for making distress or selling property, eight annas.[a] [b] Batta is leviable only in cases where the process is served by the paid agency specially entertained under the Act, and when so levied, should be collected in cash and credited to the head of "Receipts under Madras Act II of 1864—Process Service Fees, Land Revenue, Miscellaneous." [b] [c] Batta should not be levied when the arrears are paid before processes are actually served on defaulters.[c] [b] Standing Order No. 200 prescribes the scale of

* Vol. II, pages 222 and 223.

fees to be levied in Court-fee stamps for the service of processes issued by Revenue Courts.[b]

[a] G.O. 942, d. 1-5-79.
[a] B.P. 1904, d. 30-6-79.
[a] B.P. 214, d. 3-4-91.
[b] B.P. 585, d. 29-2-76.
[b] B.P. 668, d. 25-11-91.
[c] B.P. 302, d. 3-6-93.

Note.—(1) The fees prescribed in this paragraph are *maximum* rates, and should be regulated as nearly as possible so as to cover the salaries of batta amins and no more.

B.P. 971, d. 24-4-74. B.P. 308, d. 20-7-94.

(2) When the service of process and distraint take place at one and the same time, only the higher fee of eight annas should be levied.

B.P. 308, d. 20-7-94.

5. *Maintenance of a register of process fees in the Collector's office.*—A register of fees collected and paid to persons deputed under the Act should be maintained in the Collector's office. In the Settlement reports submitted by Collectors, the amount thus collected and paid during the year should be specially mentioned when noticing the coercive measures adopted for the collection of revenue.

B.P. 1904, d. 30-6-79. G.O. 1767, d. 28-8-79.

6. *Maintenance of process registers in Taluk offices.*—Three registers of processes issued should be maintained in the taluk in the forms given in Appendix VI.* [d] Either the Tahsildar or the Taluk Head Accountant should scrutinize these registers every day and insist on the punctual execution of processes. This duty should receive particular attention during the kist months.[d]

B.P. 243, d. 17-7-97. [d] B.P. 125, d 29-5-01.

47. Recovery of arrears of revenue on land attached by civil courts—(i) *Effect of attachment by civil courts.*—Attachment of land by Civil Courts, whether before or after judgment, is no bar to its attachment for arrears of revenue. Collectors have the same authority to attach and sell land and the crops standing thereon for arrears of revenue after attachment by a Civil Court as before it; what the Courts attach and sell being only the right, title, and interest of the judgment-debtor in the land and crops, while the Revenue authorities sell the land itself and the crops standing on it.

(ii) *Notice to civil courts.*—If, in the course of distraining land and the crops standing thereon for arrears of revenue, it be found that the right, title, and interest therein of the defaulter have been previously attached by order of a Civil Court, notice of the distraint for arrears and of the intention of the Revenue authorities to bring the land and crops to sale in default of the arrears being liquidated, shall be given to the Civil Court under whose orders such attachment has been made.

B.P. 1765, d. 19-6-79. G.O. 1711, d. 16-8-79.

48. Recovery of arrears of revenue on land sold by civil courts.—No steps should be taken to recover arrears of revenue from the proceeds of land sold under the decree of a Civil Court. Process can issue under the Revenue law for the recovery of Government dues, current and arrears, against the land itself and without reference to changes of ownership. The purchaser at a Court sale takes the land with its encumbrances, and as proclaimed in the notification on the subject issued in all districts, he

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* Vol. II, pages 224 to 227.

can ascertain by application to the Tahsildar what these encumbrances are so far as Government arrears are concerned.

G.O. 2578, d. 21-10-65. G.O. 2973, d. 28-11-65.
B.P. 8282, d. 22-12-65.

49. Rewards for information of land revenue frauds.—If any information is given at or before the time of the annual settlement, or [a] within a reasonable period after it,[a] as to frauds committed by Karnams in regard to concealed cultivation or any item of land revenue included in the annual settlement, and if such information proves to be well founded, the Collector may recommend to the Board the grant to the informant of a reward not exceeding 50 per cent. of the year's assessment of the land or other due concerned. [b] Applications by Collectors for the payment of such rewards must be made in the prescribed form,[b] which will be found in Appendix VII.*

B.P. d. 27-5-50 ; (M., Vol. I, pp. 523-24). [a] B.P. 3748, d. 23-6-63.
[b] B.P. 634, d. 24-10-91.

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* Vol. II, page 228.

Chapter IV.

AGRICULTURAL ADVANCES.

50. Agricultural advances.—*General.*—The rules framed under the Land Improvement Loans Act XIX of 1883, and under the Agriculturists' Loans Act XII of 1884, are given in the Appendix.* Collectors will be careful to observe the rules and see that they are thoroughly understood by the ryots.

2. *Loans for the reclamation of waste lands.*—In granting loans for the reclamation of waste lands or for the irrigation of land assessed as "unirrigated" Collectors will be careful to see that the terms on which the land is to be held in the former case and on which water is to be allowed in the latter case have been settled and duly recorded before the loan is granted, so as to obviate claims to exemption from charge under section 11, Act XIX of 1883.

B.P. 231, Sett., d. 23-3-92.

51. Advances for the purchase of stallions.—The State will grant loans to local bodies and land-owners for the purchase of stallions for agricultural and breeding purposes. In cases where the stallions are required for agricultural operations, loans will be given under the Agriculturists' Loans Act. In the case of stallions required for breeding purposes, the loans cannot be granted under the Agriculturists' Loans Act, but the terms of the loan and the recovery of the advances will, as far as possible, be regulated by the rules framed under that Act. The previous sanction of the Board should be obtained in each case.

B.P. 739, Sett., d. 15-11-92.

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* Vol. II, pages 229 to 261.

Chapter V.

INAMS.

PART I.—THE INAM SETTLEMENT.

52. Rules of the Inam Settlement and their application to fresh cases—*General.*—The rules under which inams have been settled by the Inam Commissioner are given in Appendix I,* and Collectors should be guided by them in the disposal of any cases still remaining to be settled.

Note.—(1) Uninterrupted possession of land as inam for a period of fifty years is declared in these rules to be sufficient to create a valid title to hold it permanently as inam, but the period of fifty years should be reckoned up to the date of the creation of the Inam Commission; it is not intended that an Inam should be created merely by untaxed possession for fifty years up to the date when such possession is brought to notice.

B.P. 711, d. 22–12–93.

(2) In title-deeds which may hereafter be issued in respect of enfranchised inams the right of redeeming the quit-rent, which was formerly conceded under the Inam rules, should not be allowed.

Paragraphs 5 and 12 of G.O. 459, d. 11–9–96.

2. *Cases where title-deeds have been issued by the Inam Commissioner but not delivered to the parties.*—[a]When inamdars refuse the title-deeds accorded to them under the inam settlement, the lands may be incorporated with those of Government, and the full assessment levied from the holders, the title-deeds being returned to the Inam Commissioner's office for cancelment. When the delivery of the title-deed is rendered impracticable by reason of the absence of the inamdars, the inam should be attached, and, if the default continues for a year after the attachment, finally resumed.[a] [b] In case of the death of the holder of an enfranchised inam before the actual delivery to him of the title-deed, the deed should, in the first place, be entrusted to the revenue authorities for safe custody.[b] [c] The Collector should make enquiry as to who is *prima facie* the party entitled, as heir of the deceased, to receive the deed, and should then notify in the District Gazette that the deed will be given over to such party within six months, unless the Collector is restrained by the injunction of a competent Court. The Collector should make no change whatever in the title-deed, but hand it over exactly as received to the heirs of the deceased and obtain the receipt.[c]

[a] B.P. 201, d. 14–1–63. [b] B.P. 6291, d. 26–9–64.
[c] G.O. 1912, d. 16–8–67.

53. Effect of enfranchisement—*Position of enfranchised inams.*—[d] In the case of inams enfranchised by the Inam Commissioner, whatever be their previous tenure, there should be no interference on the part of the Collector. These inams stand in the same position as ryotwari lands in respect of succession, transfer, sub-division, and sale for arrears of quit-rent.[d] [e] They may also be accepted as security for any purpose in the same manner as ryotwari lands.[e]

[d] Madras Acts IV of 1862 and IV of 1866.
[e] B.P. 118, d. 9-1-61.

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* Vol. II, pages 262 to 270.

2. *Collection of quit-rent on enfranchised inams.*—The procedure for the recovery of quit-rent on enfranchised inams is the same as that prescribed for the collection of assessment on ryotwari lands. When the holder of an enfranchised inam falls into arrears, the inam should be put up to sale subject to the quit-rent charged thereon. If it does not sell for the amount of arrears due, it should be bought in by Government and thereafter treated as Government land, the title-deed being cancelled. It is not necessary that the entire inam on which the arrear has accrued should be sold under the provisions of section 45, Act II of 1864, when the sale of a portion only will suffice to discharge the arrear. So far as is practicable, no larger section than is necessary to discharge the arrear with interest and expenses should be sold.

B.P. 1275, d. 24–3–71. B.P. 1973, d. 15–7–75.

PART II.—UNENFRANCHISED SERVICE INAMS.

54. Religious and charitable inams—*Charitable and religious service inams—General.*—It is the duty of the Collector, Divisional Officer and Tahsildar to see that inams confirmed by the Inam Commissioner for the benefit of, or for service to be rendered to, any religious or charitable institution or for the maintenance of irrigation works, or other works of public utility, are not enjoyed without the terms of the grant being fulfilled.

2. *Report on alienation of religious and charitable service inams and discontinuance of service.*—[a] If a religious or charitable service inam has been alienated or the service subject to which it was confirmed, as stated in the Inam Commissioner's title-deed and register, has been discontinued, the matter should be reported for the orders of Government through the Board of Revenue,[a b] except in the case of inam lands or money allowances attached to temples, mosques, etc., which have been abandoned or in ruins for twelve years or more. In these cases, the Collector may on his own authority impose the full assessment on the lands or resume the money allowances. The Collector should report in his annual settlement report each case in which he has thus ordered the levy of full assessment or resumption.[b] [c]Where the cessation of service is recent, the Collector should, before reporting the case for orders, give the holder of the inam an opportunity of reviving the service.[c] [d] When submitting proposals for resumption, Collectors should submit the title-deed and an extract from the inam register relating to the inam. If the title-deed is not forthcoming or if it is in the old form in use before the passing of the Madras Act VIII of 1869, he should call upon the inamdar to state whether the land or the assessment constitutes the inam and submit a copy of his statement. The statement filed by the inamdar at the time of the inam settlement may occasionally throw light on this question and, if it does, a copy of it should also be submitted. It should also be reported whether the inamdar is the actual occupant of the land and if not, who is.[d]

[a] G.O. 1314, d. 22–4–10.
[b] B.P. d. 7–12–54; (M., Vol. II, page 104 of 1854); G.O. 1314, d. 22–4–10.
[c] B.P. d. 5–2–52; (M., Vol. II, page 50 of 1852).
[d] G.O. 3694, d. 23–11–10.

3. *Resumption of charitable and religious service inams.*—Government may resume religious or charitable inams on the ground that they have been alienated in breach of the implied terms of the grant or that the terms of the grant are not observed. Where an inam consists of assessment, alienation of the land specified in the title-deed will not be held to constitute alienation

of the inam, if the inamdar has reserved and is receiving an annual rental not less than the assessment on the land adopted at the inam settlement and if he is himself maintaining the service.

G.O. 1314, d. 22-4-10.

4. *Continuance or reassignment of charitable or religious service inams.*—[a] Where an inam is resumed on the ground that the service is not performed or that the land, the assessment on which constitutes the inam, has been alienated in breach of the implied terms of the grant, the Government may reallot the inam to some person ready and qualified to perform the service, each case being dealt with on its merits with due regard to the terms on which the inam was originally granted.[a] [b] If an inam has been alienated and the service is performed by the alienee, the Government will ordinarily recognise him as the inamdar and the inam will not be resumed; but if the service continues to be performed by the inamdar who alienated the inam, the assessment on the inam lands will be withheld from him and credited to general revenues so long as he continues to perform the service. When he vacates office, the assessment will be paid to his successor, provided that, if the former is alive the latter is not an undivided member of his family.[b]

[a] G.O. 2839, d. 18-10-09.
[b] G.O. 1813, d. 7-7-09; G.O. 3182, d. 22-11-09.

5. *Re-grant of resumed [d] religious or [d] charitable inams.*—[c] Resumed [d] religious or [d] charitable inams, instead of being brought under assessment for the advantage of general revenues, should, as a rule, be reassigned for some other specified [d] religious or [d] charitable object in accordance with the equitable doctrine of *cypres*. The assignment may, with the previous sanction of Government, be made to a Local Board or other body or to a private individual.[c]

[c] B.P. 23, d. 1-2-02; G.O. 1084, d. 30-10-06; B.P. 326, d. 12-11-06.
[d] G.O. 1220, d. 26-4-12.

6. *Procedure when an assignment of assessment is made.*—[e] When an assignment of assessment is made under the preceding paragraphs, the sum to be paid to the Local Board or other assignee is the net actual assessment collected subject to resettlements, remissions, and relinquishments, *minus* any jodi to which the inam was subject.[e] [f] The full assessment should be included in the ryotwari demand and the actual collections, *minus* any jodi, should be treated as beriz deductions or remissions in favour of the assignee in the village and taluk accounts. The amounts so payable to the Local Boards shall be shown under a separate head in the village remittance lists and classed in the taluk treasury accounts as receipts of the Local Boards.[f]

[e] G.O. 3156, d. 19-11-09.
[f] G.O. 246, d. 7-3-03, and B.P. 54, d. 8-4-03.

7. *Disposal of land and trees.*—Where there is sufficient evidence to show that the land itself is the inam, the trees, wells, etc., standing on the land should be disposed of in accordance with the rules governing the disposal of trees on waste land applied for on patta [Standing Order No. 18, paragraph 2 (*b*)]. Where such evidence is not forthcoming, the general presumption that the assessment on the land is the inam should prevail and since the occupancy right in such land vests in the inamdar, a ryotwari patta should be issued to the occupant, all existing trees, wells, etc., being left in his unfettered enjoyment.

G.O. 433, d. 26-4-04; B.P. 112, d. 6-6-04.
G.O. 3694, d. 23-11-10.

8. *Collection of quit-rent on religious and charitable inams.*—In the case of quit-rent on unenfranchised inams, whether held for subsistence or for religious, charitable or other service, the ordinary process of recovery by revenue sale is inapplicable. When arrears of quit-rent accrue on religious or charitable inams, Collectors must place them under attachment and apply for the Board's sanction for the imposition of the full assessment, having first ascertained in the case of religious service inams that the trustees or the Managing Committee under Act XX of 1863 are unwilling to take up the inams and settle the arrears due on them.

B.P. 1789, d. 29-6-75. G.O. 3694, d. 23-11-10. B.P. 313, d. 25-11-10.

55. Village artizan inams—*Interference when called for*—Village artizans in enjoyment of inams granted by the State may be classed under the following three heads:—

(1) Those whose services will be readily recognized as still necessary to the villagers, namely, the barber, the carpenter, the blacksmith, the washerman and the potter.

(2) Those whose services, though apparently unnecessary, are regarded by the ryots as of much importance and represent conveniences of which they would feel the loss, for example, purohits (priests), panchangis (astrologers), chucklers and temple servants.

(3) Those whose services are not required or are not such as the State need endow at the present time.

[a] The Government will not interfere with the inams appertaining to the artizans coming under classes (1) and (2) above if the inamdar renders the prescribed service and the villagers desire its continuance; but if the inam lands have been alienated the case should be dealt with as laid down in paragraph 2. Inams held by persons falling under class (3) above may be resumed, even though the service is performed; but each case should be submitted for the Board's orders.[a]

[a] G.O. 3400, d. 10-12-09. [a] B.P. 25, d. 28-1-10.

2. *Resumption.*—When the holder of an artizan inam falling under classes (1) and (2) above [b] has alienated the inam or [b] has persistently made default in respect of the prescribed service, the orders of the Board should be obtained in view to resuming the inam and crediting the full assessment thereon to the general revenues. If, however, the service is continued it will be open to the Collector to recommend that the assessment on the inam should be assigned to the working incumbent instead of being credited to Government. In either case, *i.e.*, whether the inam is to be resumed or the assessment is to be made over to the person doing duty, a report should be submitted to the Board in the form given in Appendix II,* special attention being paid to the following points:—

(1) The period during which service has been discontinued by the inamdar or the interval after which the service is revived, as the case may be.

(2) The action taken by the village community on the cessation of service and their wishes as to the continuance or the revival of the service.

N.B.—In case the service has long been discontinued without remonstrance or action on the part of villagers, this fact should be accepted as proof that the service is not necessary and in such cases the service inam will be resumed, notwithstanding the fact that some person may profess his readiness to revive the service on the condition that the inam is assigned to him. In case the service has recently been discontinued, the Collector should, before recommending the resumption of the inam, see that notice is given to the inamdar to resume the service within a specified period.

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* Vol. II, page 271.

(3) The relationship of the working incumbent to the inamdar.

(4) The remuneration or emoluments actually enjoyed by the working incumbent, *i.e.*, whether he is paid in cash or in kind by the villagers for his services, and where the working incumbent is not the inamdar, whether such remuneration will be sufficient without the addition of the assessment on the inam.

B.P. 726, d. 17-12-91. B.P. 20, d. 25-1-99.
[b] G.O. 3400, d. 10-12-09. [b] B.P. 25, d. 28-1-10.

3. *Inams in zamindaris.*—In zamindaris, care should be taken that inams which were not in existence at the time of the permanent settlement are not recommended for resumption.

Paragraph 3 of G.O. 1109, d. 20-11-91, in B.P. 726, d. 17-12-91.

56. Dasabandham inams—*Resumption in default of service.*—[a] Dasabandham inams may be fully assessed by the Collector without reference to the Board, if the inamdars, after due notice, fail to carry out the necessary repairs * to the works for the upkeep of which the inam was granted.[a] [b] Dasabandham inamdars should be allowed to participate in the enhanced revenue derived from the work they maintain. Shamilat Dasabandhamdars should be allowed a share in the profit of dry land irrigated in excess of the registered area, proportionate to the Shamilat inams they enjoy, and the Khandam Dasbandhamdars 25 per cent. of the water-rate leviable on the extension of cultivation.[b] [c] The inamdars should similarly be allowed their due share of the fasaljasti revenue levied on lands under the Dasabandham tanks and channels maintained by them.[c]

[a] B.P. 1823, d. 18-6-85. [c] B.P. 475 (Sett.), d. 21-12-04.
[b] B.P. 2453, d. 25-8-79.

Note.—A dasabandham inam is a grant of land or of revenue as a compensation for the construction of a tank, well, or channel; the grant generally, though not invariably, carries with it the condition of keeping the work in repair. If the inam consists of land, it is called khandam dasabandham; if it is an assignment of revenue, it is called shamilat dasabandham.

2. *In permanently-settled estates and whole inam villages*—(i) *Permanently-settled estates.*—[d] Dasabandham inams in a permanently-settled estate, large or small, are resumable by the proprietor for any distinct lack of service. The Government claim no reversionary interest in such inams, even though they were in existence at the period when the Permanent Settlement was made. Under the Permanent Settlement, the responsibility for maintaining in order tanks, irrigating lands bearing wet assessment, was transferred from the Government to the zamindar. Dasabandham inams are alienations from the revenue to which the zamindar is entitled, and a condition is added that the inamdar shall maintain the tank concerned in repair. If the inamdar fails to perform his part of the contract and the liability again devolves on the zamindar, the reversion of the inam must be conceded to him.[d]

(ii) *Whole inam villages.*—[e] These instructions are also applicable to dasabandham inams in whole inam villages.[e]

[d] B.P. 3386, d. 8-5-68. [e] B.P. 442, d. 17-10-94.

PART III.—UNENFRANCHISED PERSONAL INAMS.

57. Unenfranchised personal inams—*How generally dealt with.*—In the case of unenfranchised inams held for subsistence, or personal inams as

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* For the rules for the repair and maintenance of dasabandham tanks, *see* Appendix III (Vol. II, page 272).

they are generally called, the Collector should be guided by the terms of the title-deed granted by the Inam Commissioner. [a] If the inam has been confirmed for the life of the holder, or for two lives, the Collector may fully assess the inam on the death of the individual or individuals for whose life or lives the inam was confirmed.[a] [b] Where inams have been confirmed on hereditary tenure, it must be remembered that they are not transferable by alienation, and that succession in such cases is limited to the undivided brothers and to the direct lineal heirs of the last incumbent, and failing them to the direct lineal heirs of the original grantee ; [b] where such heirs do not exist, or [c] where the inams have been alienated,[c] the Collector may fully assess the inams without report. [d] If any person is dissatisfied with this order and wishes to appeal against it, the Collector should give him an endorsement, briefly explaining the grounds of his decision.[d]

[a] Paragraph 2 of B.P. 1829, d. 2-7-75. [b] Rule V of the inam rules ; B.P. 1067, d. 20-6-73.
[c] B.P. 272, d. 22-7-96. [d] B.P. d. 16-1-58 ; (M., Vol. III, p. 4 of 1858).

Note.—(1) A daughter's son is a direct lineal heir within the meaning of clause (1) of rule V of the inam rules.

B.P. 137, d. 7-6-98.

(2) The term alienation includes 'mortgage,' but a mortgaged inam should not, as a rule, be resumed without giving the mortgagor a reasonable opportunity of redeeming the mortgage.

B.P. 137, d. 7-6-98.

(3) A Divisional officer may exercise the powers of a Collector under this paragraph, except the power to levy full assessment on an unenfranchised personal inam on account of alienation, but should submit a copy of his orders for the information of the Collector.

G.O. 1578, d. 13-5-10. B.P. 141, d. 30-5-10.

2. *Life-grants.*—In the case of inams granted for two or three lives, the generation succeeding the first life will be considered the second life, and the following generation will be considered to be the third life. For instance, A is the original grantee of an inam for three lives: the survivor of his sons C, D, E, who are an undivided family, will be the second life ; and the longest surviving son of either C, D, or E will be considered the third life. It is provided, of course, in these cases that the family continues undivided in each generation. If a sub-division of the property should take place in the second generation, the share of any member of the family in that generation who dies without issue will lapse.

Note (3) under C.O. d. 12-1-52 ; (M., Vol. II, p. 13 of 1852).

3. *Procedure when arrears are due.*—When arrears are due on unenfranchised inams held for subsistence, they may be fully assessed and incorporated with the ayan lands after due notice, and then sold for the arrears due, special cases being reported for the orders of the Board of Revenue.

B.P. d. 28-10-39, and Note (1) thereunder ; (M., Vol. I, p. 277).

Note.—A Divisional officer may pass orders under this paragraph, submitting a copy of his orders for the information of the Collector.

G.O. 1578, d. 13-5-10. B.P. 141, d. 30-5-10.

PART IV.—SUBSEQUENT ALTERATIONS IN THE EXTENT AND CHARACTER OF INAMS.

58. Sub-division of joint interest into separate interests— *Publication of notification authorising sub-division.*—The following notification, authorizing to a certain extent, and under certain conditions, the sub-division of the joint liability of shareholders in enfranchised

inams held under joint tenure to the payment of the Government quit-rent should be published from time to time in the District Gazettes:—
"(1) It is hereby notified for the information of all those whom it may "concern, that in any case in which all the shareholders in an enfranchised "joint tenure inam may agree among themselves to sub-divide the benefits "derivable from the grant, and the quit-rent payable to Government "(provided, however, that the share of quit-rent thus apportioned and "payable by any individual shall in no case be required to be recognized "by the Collector unless it amounts to two annas or upwards); and shall "produce before the Collector an agreement signed by all of them, and "duly stamped and registered, containing a full statement of the details of "the sub-division of the land or produce or rent receivable from occupying "tenants (as the case may actually be), and declaring the unconditional "acceptance by all the shareholders without exception of the above-"mentioned agreement; the Collector is prepared to give public notice of "the proposal, and should no objection be raised and established, to accept "it, so far that each recognized and recorded individual share of the inam "shall be held first liable to sale for the recovery of the Government dues "on account of it, should the sale of the defaulter's other property have "proved insufficient; but that in the event of the Government demand "being still unsatisfied, the Collector shall be at liberty to recover the "balance outstanding from the rest of the shareholders by the sale of their "shares in the inam concerned, or other property belonging to them, or "both. (2) Should objections be raised by competent parties to any "proposals that may be made, the Collector will inquire into and dispose of "them on their merits."

G.O. 2451, d. 18-10-67.
B.P. 2482, d. 3-4-68.
G.O. 1950, d. 6-12-70.
B.P. 647, d. 10-2-71.
B.P. 98, d. 2-3-93.

Note.—The above does not apply to minor inams which will be sub-divided and each sub-division registered in the name of its holder as in the case of ryotwari land, on the application of all the shareholders provided that sub-division shall not be permitted, if the amount of quit-rent to be assessed on each sub-division does not bear the same proportion to the revenue assessment on the sub-division as the total quit-rent bears to the total revenue assessment on the entire inam. [a] The Divisional officer may sanction the sub-division and apportion the quit-rent in such cases.[a]

G.O. Mis. 134, d. 12-1-10.
G.O. 666, d. 1-3-10.
[a] G.O. 1578, d. 13-5-10.
B.P. 85, d. 21-3-10.
[a] B.P. 141, d. 30-5-10.

2. *Notification of receipt of proposals.*—The receipt of proposals made in due form must be notified by proclamation and placard in the village itself and by placard in the Taluk and Huzur cutcherries. The placard and proclamation must declare that the proposal is unanimous; they must also state that the proposal will be disposed of on such and such a date, unless objections are presented to the Collector within three months.

Paragraph 5 of G.O. 2451, d. 18-10-67.

3. *Acceptance of proposal by Collector.*—When the Collector has decided to accept the proposal, an order will be issued by him to the taluk authorities detailing and accepting the proposed sub-division of the inam in the terms of the notification referred to in paragraph 1 *supra.*

Paragraph 7 of G.O. 2451, d. 18-10-67.

4. *Publication of notice of acceptance.*—As each proposal is accepted, notice to that effect must be made in the District Gazette.

Paragraph 9 of G.O. 2451, d. 18-10-67.

5. *Sub-division at the instance of a single shareholder.*—If a shareholder in an enfranchised inam village applies for the sub-division of his share on the strength of a civil court decree, the Collector will comply with the application irrespective of the wishes of the other co-sharers. The sub-division will, however, be subject to the same conditions as to liability for payment of Government dues as obtain in the case of inam villages sub-divided by common consent, namely, each separate share of an inam village which has been sub-divided and separately registered will be first liable to sale for the recovery of the Government dues apportioned on it, and only in the event of the Government demand being still unsatisfied will it be open to the Collector to recover the balance from the holders of the other shares by the sale of their portion of the inam village or other property belonging to them or both.

B.P. 128, d. 11-6-02.

6. *Annual report on the working of the rules.*—Collectors will notice in their Annual Settlement Reports the extent to which advantage is taken of the permission here accorded.

Paragraph 9 of G.O. 2451, d. 18-10-67.

59. Sub-division of single interest into separate interests by alienation, etc.—*Principles of apportionment of jodi or quit-rent.*—The apportionment of jodi or quit-rent on the sub-divisions of enfranchised inams should be made at rates proportionate to the values of such sub-divisions in comparison with the value of the whole inam. [a] The principles on which the sub-division and apportionment of quit-rent may be sanctioned in the case of enfranchised minor inams are laid down in the note to paragraph 1 of Board's Standing Order No. 58.[a]

Paragraph 2 of G.O. 1820, d. 1-10-64.
[a] G.O. 1578, d. 13-5-10. [a] B.P. 141, d. 30-5-10.

2. *Title-deeds not to be issued for alienated portions of inams.*—No separate deed need be given for an alienated portion of an inam. The deeds executed by the seller must constitute the purchaser's title, as in the case of any other property. When persons appear before the Revenue authorities for apportionment of the quit-rent, the portion sold will be deducted from the original title-deed given by the Inam Commissioner for the entire inam, by an endorsement on the back of it under the signature of the Collector, or one of his Assistants or Deputies. The purchaser may take an extract from the Collector's Register in which the transfer is recorded, as in the case of ordinary ryotwari land. The Indian Registration Act XVI of 1908 will afford an additional means of securing title.

Paragraph 3 of G.O. 1820, d. 1-10-64.

60. Commutation of money allowances into grants of land revenue.—When religious service yeomiahs or ready money allowances have been commuted into grants of land revenue, and title-deeds for the inams thus created have been issued by the Inam Commissioner, they should be removed from the yeomiah register; and reports in cases of lapse need no longer be furnished.

B.P. 1443, d. 30-7-72.

61. Excess discovered on survey.—Excesses beyond the area entered in the Commissioner's title-deeds, which may in the course of the Revenue Survey be discovered in minor inams, should be dealt with in the manner described in the following paragraphs :—

(i) *Area in title-deeds how computed.*—The area now entered in the title-deeds in acres has been computed according to local usage as the equivalent of the area as registered in the native local measure.

(ii) *Allowance for low rate of conversion and inaccuracies of measurement.*—Should it appear on survey that the customary local rate for converting the native measure into acres is inadequate, then the inamdar should be allowed free of all additional charge such area in acres as, on the average of the village in which the land is situated, may appear fairly to represent the registered extent of the inam in the local native measure, *plus* an allowance of ten per cent. to cover original inaccuracies of measurement.

(iii) *Charge for survey excess.*—Any excess in the inam discovered by survey beyond the area thus calculated should be charged with the full assessment leviable on land of similar quality in the same village.

Illustration.—The following example will illustrate the rule given above: An inam has been registered as containing 100 puttis of land. This has been converted by the Commissioner into 800 acres at the customary equivalent of eight acres to the putti and so entered in the title-deed, but if, on the survey of the village, it should appear that, on the average, the local putti represents nine acres, then the inamdar will be entitled to retain, free of any additional charge, 900 acres, *plus* ten per cent., or altogether 990 acres of land surveyed. Should the extent of land in his possession be found on survey to be in excess of 990 acres, then he will become liable to pay full assessment on the excess area so discovered.

(iv) *Issue of patta for the excess area.*—As it will not be possible to distinguish the actual land which forms the encroachment, no patta should *ordinarily* be issued for the excess area; but the assessment leviable on account of it should be charged as additional quit-rent on the whole inam. The calculation of the area, and the addition made to the quit-rent, will be entered in the inam register, signed by the Collector, and endorsed on the title-deed, if one is forthcoming. [a] But in cases where the tenure of the inam makes the service a burden rather than a source of emolument, the excess portion may be sub-divided and a separate patta granted, if the inamdar so wishes. In such cases the selection of land to be registered as ryotwari should not be left to the inamdar as he might in that event select as inam the unprofitable portion of the holding and resign the service after having realized the full value of the better portion and thus deprive the office of the benefit of the emolument; the Collector should himself select the best part of the holding in one block to the extent of the original grant and issue a ryotwari patta for the remainder.[a] [b] A register should be maintained in the form given in Appendix IV* for all cases where excess quit-rent is charged.[b] The formation of such sub-divisions as may be made under the instructions given above should be noted in this register as well as in the inam register. [c] In the case of inams for which excess accounts have been furnished by the Settlement Department, the Revenue Department need not maintain the register prescribed in Appendix IV*.[c]

(v) *Rules not to apply to inam villages.*—The foregoing instructions apply only to minor inams, the owners of inam villages being entitled to hold the entire area within their village boundary on the terms of the settlement made by the Inam Commissioner without reference to its extent.

B.P. 5666, d. 13–9–65.
[a] B.P. 99, d. 6–3–93.
[b] B.P. 136, Sett., d. 29–3–00.
[c] B.P. 156, Sett., d. 9–6–99.

* Vol. II, page 273.

(vi) *Excess or deficiency discovered on resurvey.*—The additional quit-rent charged on the excess area discovered in a minor inam at the original survey cannot be subsequently altered with reference to any excess or deficiency found on resurvey. Where, however, the resurvey excess is due to encroachments made by the inamdar beyond the recognized boundaries of the inam, a ryotwari patta should be issued for the excess area with the remark that the assessment levied thereon will be liable to periodical revision.

Note.—This rule is not applicable to the districts of Gōdāvari and Kistna where the inam excess accounts have been prepared in accordance with certain special instructions conveyed by the Board in its Proceedings No. 49 (Revenue Settlement), dated 27th March 1902.

B.P. 2052, d. 30-6-99. G.O. 62, d. 26-1-05.
B.P. 3482, d. 26-10-99. B.P. 50, Sett., d. 20-2-05.
B.P. 463, Sett., d. 2-12-04.

62. Relinquishment of inams—(i) *Relinquishment of enfranchised, charitable or religious service inams.*—[b] Tahsildars and Deputy Tahsildars [b] are at liberty to accept the relinquishment of an [b]entire enfranchised inam—personal or village service,[b] after the title-deed for it has been issued, on the same terms as relinquishments of patta lands are accepted, provided, however, that all the parties named in the deed or their successors or assigns agree to the surrender of the inam. [b] Subject to the same conditions, Collectors and Divisional officers may accept the relinquishment of charitable and religious service inams which have been confirmed by the Inam Commissioner.[b]

(ii) *Partial relinquishment of enfranchised, charitable or religious service inams.*—On the same conditions, Collectors [a] and Divisional-officers [a] may also permit the partial relinquishment by an inamdar of an enfranchised or a charitable or religious service inam confirmed under a single title-deed, provided that the inam has been formally sub-divided and that the quit-rent has been duly apportioned by the Collector [a] or Divisional-officer.[a] When the portion thus relinquished is less than a revenue field, it must be further provided that the fraction given up is not less than one acre, and also that the part relinquished is in one block and not surrounded by the inam land retained. When entire revenue fields are given up, the relinquishments may be accepted without reference to the one acre restriction, but should still be rejected if the lands given up are surrounded by the inam lands retained and cannot conveniently be taken up for cultivation by others.

(iii) *Quit-rent on portion *relinquished.*—The quit-rent on the portion relinquished should bear the same proportion to its assessment as the entire quit-rent does to the assessment of the entire inam, but an exception will be made when a charge has been levied on the inam on account of excess subsequent to the inam settlement. In this case the portion relinquished, or so much of it as bears an assessment equal to the charge made on account of excess, will be treated as the excess relinquished, and the quit-rent apportioned on the remainder, if any, as indicated above. For instance, if in an inam assessed at Rs. 20 and bearing a quit-rent of Rs. 12, consisting of Rs. 8 of quit-rent proper and Rs. 4 charged on account of excess, land assessed at Rs. 6 is given up, the quit-rent on the inam retained will be reduced to Rs. 7 as shown in Appendix V.†

(iv) *Apportionment of quit-rent under the revised method.*—This method is applicable only to cases in which under the old rules (recited in paragraph 3 of Board's Proceedings, dated 27th March 1890, No. 92, Revenue Settlement,

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* The same rules apply when a portion of an inam is acquired for public purposes.
† Vol. II, page 274. B.P. 296, d. 9-12-01.

Land Records and Agriculture), the charge for the excess area was calculated with reference to the total excess under dry and wet in the entire inam and not with reference to the variations in the individual fields. Under the revised method prescribed in the same Proceedings, in supersession of the old rules, the excess or deficiency in each field is separately calculated and recorded, and the charge for excess areas is determined with reference to the net result on the several component fields. In these cases, no deduction on account of the charge for excess areas should be made unless the particular fields relinquished comprise some excess. In other words, when a field in which there was a deficiency is relinquished, no deduction should be made on account of the excess charge, but when a component field in which there was some excess is relinquished, a portion of the net charge for excess, calculated in the ratio of the assessment of the field relinquished to the gross assessment on the fields in which there is excess, should alone be deducted, and not the whole of the excess charge. Examples are given in Appendix V.*

B.P. 296, d. 9-12-01. [a] B.P. 157, d. 22-8-00.
[b] G.O. 1578, d. 13-5-10. [b] B.P. 141, d. 30-5-10.

(v) *Procedure where right of inamdar to relinquish is doubtful.*—In cases where the right of the inamdar to relinquish is doubtful or disputed, or in which the inamdar may not be in actual possession, the offer of relinquishment should not be received; but if for default in paying the quit-rent it be necessary to proceed against the defaulting inamdar, the inam if enfranchised should be attached and sold under the ordinary rules for the recovery of land revenue, and if unenfranchised the procedure prescribed in paragraph 8 of Standing Order No. 54 and paragraph 3 of Standing Order No. 57 should be adopted.

(vi) *Deed of relinquishment.*—The deed of relinquishment, which should be prepared and filed in accordance with the rules prescribed for the acceptance of relinquishments of Government lands, must in all cases be presented in person to the Tahsildar by the party or parties concerned who should at the same time produce their title-deeds. In cases where only portions of the inams are relinquished the portion should be deducted by an endorsement on the back of the title-deed under the signature of the Collector or one of his Assistants or Deputies and the title-deed returned to the inamdar. In all other cases the title-deeds should be deposited in the Collector's office.

B.P. 20, Sett., d. 14-1-93. B.P. 55, d. 9-2-93.

(vii) *Relinquishment of inam tenure and acceptance of a ryotwari patta*—

(*a*) *In case of inams enfranchised at the inam settlement.*—In all cases of enfranchised inams, the inamdar has the option of relinquishing the inam tenure and accepting instead a ryotwari patta [c] which may be issued by the Tahsildar or Deputy Tahsildar.[c] It is immaterial whether the quit-rent payable on the inam is less than, equal to, or greater than, the assessment according to the ryotwari settlement.

G.O. 154, d. 6-2-04. B.P. 14, d. 4-5-04.
[c] G.O. 1578, d. 13-5-10. [c] B.P. 141, d. 30-5-10.

(*b*) *In cases of service inams.*—When the jodi payable on a service inam is equal to or exceeds the assessment according to the current ryotwari settlement, the option of surrendering the inam tenure and accepting a

* Vol. II, page 274.

ryotwari patta instead should not be conceded to the inamdar if the service required of him is necessary in the public interests and the continuance of the inam tenure is on this account deemed desirable. In cases where the service is not necessary, the inam should be resumed.

B.P. 287, d. 12-12-02. B.P. 24, d. 25-2-03.

63. Compensation for loss or diminution of inam—(i) *Grounds for compensation.*—The grounds on which claims for exchange of lands or for compensation are advanced by inamdars may be divided into two classes, viz.—

(1) Where the alleged loss has arisen from causes beyond the inamdar's control, and (2) where the loss has been occasioned by some act of the Government.

(ii) *Loss from causes beyond the inamdar's control.*—In the case of claims arising out of loss from causes beyond the inamdar's control, the nature of the inam will be the guiding consideration. If the inam is held as an equivalent for some service rendered directly to the State, as for instance, the inams of village servants as distinguished from those of village artizans, or the inam of a choultry as distinguished from that of a temple, the claim for compensation will be held valid, provided it can be proved that the loss did really occur from some cause beyond the inamdar's control and is such as to render the future profits of the inam an inadequate remuneration for the service performed. The compensation will, in such cases, be in the permanent form of a further grant of land or a reduction of quit-rent, if any, be payable on the rest of the inam. In the former case the sub-division of fields should be avoided as far as practicable, either by selecting a field of a value equivalent to the loss sustained, or by transferring one of somewhat greater value, subject to a quit-rent equal to the difference. Where waste land is granted one acre will be the minimum, subject to a quit-rent if necessary. If the inam is not for some service directly rendered to the State, no claim for compensation is admissible. The grant of such an inam involves no obligation on the part of the State to protect the grantee from losses not occasioned by any act of the Government, who are no more interested in an inam of this nature than in any other piece of private property.

(iii) *Loss from some act of Government.*—Claims arising out of loss from some act of Government will be dealt with in accordance with the rules contained in Standing Order No. 90 *infra*, the funds for money compensation being provided by the department which occasions the loss.

(iv) *Loss due to reduction of rent.*—[a]Where inamdars have been granted land for the express purpose of enabling them to derive a specific annual rental therefrom and where the legal demand from the ryots holding under the inamdars is, under the provisions of the Madras Estates Land Act, reduced below the annual rental which it was originally intended that they should pay, it is open to the Collector to represent the case with a view to compensation being given.[a]

B.P. 4441, d. 29-6-66. [a] B.P. d. 28-12-44; (M., Vol. I, p. 369).

PART V.—WATER-RATE ON INAMS.

64. Water-rate on inams—(i) *When leviable.*—No inamdar is liable to be charged for irrigation to a single crop on the extent of wet land specified in his title-deed. Where the wet land is recorded as double crop land, the irrigation for two crops is also free of charge. But where registered

dry land is converted into wet by water from Government sources, it is liable to pay the usual water-rate irrespective of the extent of cultivated wet land in the inam holdings.

Paragraph 1 of G.O. 1871, d. 11-8-65. B.P. 107, d. 22-1-74.

(ii) *When irrigation works are improved.*—Where the repair of works restores to the irrigated land, in whole or in part, the original supply on which its classification as irrigated was based, it is just to allow the inamdar to receive his fair share of the water free of charge. But Government do not undertake to improve irrigation works for the benefit of inamdars without additional charge.

Paragraph 2 of G.O. 1871, d. 11-8-65.

PART VI.—DISPOSAL OF RESUMED AND RELINQUISHED INAMS IN PERMANENTLY-SETTLED ESTATES, ETC.

65. Disposal of resumed and relinquished inams in permanently-settled estates, etc.—(i) Resumed and relinquished inams in zamindaris, palaiyams and whole inam villages should ordinarily be brought under ryotwari holding and pattas should be issued for them in the names of the inamdars or actual occupants of the land. In those estates to which Chapters I, II and V of Madras Act II of 1894 have been extended, there should be no difficulty in arranging for the collection of the assessment on such holdings through the agency of the village officers.

B.P. 350, d. 19-10-97. G.O. 123, d. 1-2-02. B.P. 46, d. 4-3-02.

(ii) Where, however, the inam cannot be localized, or arrangements cannot be made for the collection of the ryotwari assessment thereon through the agency of the village officers, it will be necessary to continue the former practice of transferring the inam to the proprietor of the estate. If the proprietor accepts the inam, the rule then is to make an addition to the peshkash or quit-rent of the estate equivalent to two-thirds of the full assessment on the inam. If he declines to accept it, the full ryotwari assessment may be demanded from him.

B.P. 12, d. 22-1-02. B.P. 46, d. 4-3-02.

(iii) Where a proprietor signifies his desire to relinquish an inam made over to him with an addition to the peshkash or quit-rent of two-thirds of the assessment, the Collector should accept the surrender if it is feasible to issue a ryotwari patta for the land.

G.O. 123, d. 1-2-02. B.P. 46, d. 4-3-02.

Chapter VI.

YEOMIAHS, STATE PENSIONS, ETC.

66. Payment and inspection of pensioners and yeomiahdars— *Descriptive roll.*—An accurate descriptive roll of all pensioners and yeomiahdars * should be kept under lock and key by the paying officer.

B.P. 2401, d. 26-5-77.

2. *Certificates.*—The incumbents themselves should be supplied with certificates only, without descriptive rolls; these certificates will refer to the incumbent's number on the register and specify the amount of his allowance as well as his name. In cases in which a permanent pay order is issued by the Accountant-General, the counterpart of the order will be delivered to the incumbent in lieu of a certificate. Such counterpart or certificate, as the case may be, must be produced and examined every time before payment is actually made.

B.P. 2401, d. 26-5-77.

3. *Personal attendance and exemption therefrom.*—Unless specially exempted, pensioners of all classes are required to attend personally to receive their allowances and must also appear before an officer of Government once in every six months for examination. Exemption from personal attendance is allowed only to persons of exceptionally high rank, to gosha women who are prohibited by their caste or religion from appearing in public and can prove satisfactorily that they never do so appear in any circumstances whatever, and in special cases to old and infirm persons. Divisional officers may exempt gosha women and old and infirm persons from personal attendance at the treasury to receive their allowances. Collectors may grant this exemption to persons of rank. Collectors may also exempt gosha women from the half-yearly appearance for examination, but the exemption of other pensioners from this examination requires the Board's sanction.

B.P. 2401, d. 26-5-77. G.O. 2838, d. 12-10-08.

4. *Documents to be produced by agents.*—Pensioners and yeomiahdars exempted from personal attendance to receive allowances may be paid through their agents on production of (1) the pension certificate referred to in paragraph 2, (2) [a] either a duly stamped power-of-attorney or [a] receipt for the allowance signed by the pensioner or yeomiahdar [b] and attested by some respectable person approved by the Collector,[b] and (3) a life certificate signed by a Government servant or pensioner, or other well-known and trustworthy person. Life certificates signed by private individuals must be countersigned by some Government official; in villages, by the Village

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* This term is applied to persons in receipt of pensions called "Yeomiahs" which were originally calculated at so much per diem. [a] "They are of two kinds, viz., those granted for service and those for subsistence. The former have been granted for services, such as performing worship in a mosque, lighting tombs, imparting instruction in the Koran or the Persian language, &c., and the latter for the maintenance of the grantees and their families either as an act of charity or on account of faithful services rendered by them." [a]

[a] Letter from the Madras Government to the Government of India, No. 689, 12-8-89.

Munsif or Karnam ; in Military cantonments, by the Station Staff Officer ; in Regimental lines, by some Indian Commissioned Officer ; and in large towns, by some official to be previously named by the Collector who is likely to be acquainted with the circumstances of the case. In cases of suspected fraud, the Collector is authorized, where the agent or the person signing the life certificate is also a pensioner, to withhold payment of the pensions due to both pending investigation of the matter.

B.P. 3748, d. 3-11-84. [a] B.P. 886, d. 9-4-86.
B.P. Mis. 1587, d. 16-3-89. [b] B.P. 121, d. 24-2-91.
B.P. 121, d. 24-2-91.

5. *Periodical examination.*—Unless entitled to exemption under paragraph 3 *supra*, every pensioner or yeomiahdar shall appear in person when summoned by the Collector for examination. Exempted persons shall be visited once a year (*a*) if gosha ladies, by some trustworthy women deputed by the Collector, (*b*) if exempted on account of their rank, [c] or of old age or infirmity [c] by the Collector or the Revenue officer in charge of the division in which they may be resident or any other officer not below the rank of Deputy Collector who may be deputed for the purpose by the Collector. The object of such examinations and visits is to ascertain the existence and identity of the parties. The examination of persons other than those who enjoy special privileges under paragraph 3 may be entrusted to Tahsildars and Deputy Tahsildars.

B.P. 2401, d. 26-5-77. B.P. 2402, d. 28-9-82.
B.P. 47, d. 14-1-87. [c] G.O. 2838, d. 12-10-08.

6. *List of pensioners exempt from personal attendance.*—With a view to check fraud, a list of pensioners and yeomiahdars exempt from personal attendance to draw allowances, or from personal appearance for the purposes of examination, should be published annually in the District Gazette in English and in the vernacular of the district. The list should be in the form of a table showing the name and residence of each pensioner, his present age and age when the pension was granted, the amount of pension, the name and residence of the person granting the life certificate, and of the agent last appointed to draw the pension.

B.P. 2401, d. 26-5-77.

7. *Finger-prints of pensioners.*—(i) Every pensioner who appears in person before the paying officer either for the receipt of his pension or at the time of the periodical examination should, on the first of such occasions, be called upon to furnish a set of the impressions of his finger tips. Pensioners who, on account of their rank, have been exempted from personal appearance before the paying officer [a] and are visited instead by the Collector or other officer deputed by him under paragraph 5 *supra*, should be required to furnish their finger-prints at the first of such visits so as to enable any officer not personally acquainted with them who makes a subsequent visit of inspection to satisfy himself as to their identity.[a] In the case of these pensioners, the finger-prints of the agents who ordinarily draw their pensions for them should invariably be recorded. In the case of gosha female pensioners, the impressions should be taken in the presence of a respectable female pensioner, a lady medical officer or some other trustworthy woman who can be produced as a witness, if necessary.

(ii) The taluk officer entrusted with the duty of taking and verifying the finger-prints should on no account be below the grade of Deputy

Tahsildar. The operation should ordinarily be supervised by the Tahsildar, who should also certify to its having been correctly performed. [b] Rules for the record and use of finger-prints will be found in Appendix I.*[b]

B.P. 61, d. 2–3–99. [b] B.P. 154, d. 19–7–05.
[a] B.P. Mis. 2048, d. 30–6–99. [b] B.P. 271, d. 28–9–06.

67. Payment of arrears of pensions—*Rules for payment.*—The following rules should be observed in the payment of arrears of pensions. They are applicable to all pensions and cash allowances remaining unpaid owing to failure to apply for payment or other neglect on the part of the recipients, [c] as well as to beriz deductions [c], but not to service pensions, which are governed by the rules † in Chapter XLVIII of the Civil Service Regulations :—

(1) Pensions and other cash allowances are payable monthly, quarterly, half-yearly, or annually, according to the terms of the respective permanent pay orders.

(2) Pensions and other cash allowances should as a rule be drawn immediately after the close of the periods for which they are respectively due.

(3) When an application is made for the payment of arrears of pensions or other cash allowance, the disbursing officer will examine the applicant personally and satisfy himself that he is the person entitled to the pension or allowance. He will then pay the arrears due to the applicant, subject to the conditions laid down in Notes 2 and 3 to this Order. In the case of persons exempted from personal attendance, special precautions for the prevention of fraud should be taken by the disbursing officers.

(4) The date on which application for payment was made should be distinctly noted by the disbursing officer on all vouchers on which payment of arrears may be made. A certificate to the effect that the applicant has been personally examined by the disbursing officer, or, in the case of a person exempted from personal attendance, that he has otherwise satisfied himself of the identity of the applicant (*vide* rule 3) should also be appended.

(5) The number of the permanent pay order upon which each pension or allowance is paid should be clearly noted on the voucher.

(6) Disbursing officers will also endeavour, as far as possible, to ascertain why pensions or other cash allowances have been left undrawn; the nature and date of casualties should be noted in the registers maintained for the purpose and communicated without delay to the Accountant-General, care being taken to return at the same time the permanent pay order upon which the pension or other allowance was paid. In the case of casualties among Carnatic stipendiaries, a report should also be sent to the Paymaster of Carnatic Stipends, Madras.

(7) Any pension or other cash allowance, the payment of which has not been sought for more than six years, should be struck off the registers; all arrears will be forfeited. Provided that if the pension or allowance is held under hereditary or permanent title, it may, under the special sanction of [d] the Board of Revenue [d] be re-admitted without payment of arrears if a claim be preferred within twelve years from the date of last payment.

G.O. 298, Finl., d. 21–2–81. B.P. 1661, d. 28–6–82.
G.O. 221, Finl., d. 14–2–82. [c] B.P. 111, d. 2–5–99.
B.P. 1217, d. 3–5–82. [d] B.P. 28, d. 15–2–08.

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* Vol. II, page 276. † See Arts. 956–958.

2. *Applications from representatives of deceased pensioners.*—When a person applies, as the legal representative of a deceased pensioner, for payment of arrears of pension or money allowance, the disbursing officer should require proof by affidavit or declaration in writing that the applicant is entitled to receive the payment asked for. Such affidavits and declarations are exempt from stamp duty under Schedule I, Act II of 1899.

G.O. 436, Finl., d. 8-3-79.

Note.—(1) All pensions and other cash allowances payable for fixed periods are due on the expiry of those periods, from which time, up to one year, they will be considered as current payments. After that, they will be considered as arrears. *Illustration.*—An allowance for December 1899 is due on 1st January 1900, and, if claimed before 1st January 1901, will be paid as a current allowance. From and after that date it will be paid as arrear.

B.P. 298, d. 21-2-81. B.P. 1217, d. 3-5-82.

(2) Arrears of pensions and other cash allowances will be paid in full for two years in addition to the current payment. *Illustration.*—An allowance due on 1st January 1900, but not claimed until 1st January 1902, will be paid in full, as well as the allowance due in any month, quarter, half-year or year subsequent to January 1900 and preceding January 1903, if applied for before the end of December 1902.

B.P. 298, d. 21-2-81. B.P. 1217, d. 3-5-82.

(3) Pensions and other cash allowances, parts of which are in arrears for more than two years, will be paid as follows :—

Current year	In full.
First year's allowance ...	In full.
Second year's allowance.	In full.
Third year's allowance.	10 per cent. deduction.
Fourth year's allowance.	15 do. do.
Fifth year's allowance ...	20 do. do.

Illustration.—An allowance due from the year 1895, if applied for in 1900, will be paid as follows :—

Current	1900, in full.
Arrears	1899, in full.
	1898, in full.
	1897, 10 per cent. deduction.
	1896, 15 do. do.
	1895, 20 do. do.

B.P. 298, d. 21-2-81. B.P. 1217, d. 3-5-82.

(4) Rules (1) to (6) in paragraph 1 do not apply to Ivu dittam allowances in the Tinnevelly and Rāmnād districts for which a special procedure has been prescribed. Rule 7 does not apply to Ivu dittam *personal* allowances which have been enfranchised.

G.O. Mis., 4706, d. 30-11-94. B.P. 288, d. 17-12-04.
B.P. 222, d. 6-7-95.

68. Payment of pensioners absent on leave.—[a] Yeomiahdars may be permitted to proceed on pilgrimage to Mecca or other places, and may draw their pensions during absence for a period of seven years.[a] [b]Applications to proceed to Mecca, however, should be submitted for the sanction of Government.[b] [c] With a view to prevent fraud during absence, an accurate descriptive roll in the prescribed form must be prepared of every Carnatic stipendiary or other pensioner proceeding on pilgrimage before departure, giving a description of the appearance, age, etc., of the pensioner at the period of his departure. Copies of these descriptive rolls should be forwarded to the British Political Agents in the different countries before whom the pensioners may be required to appear.[c] [d] In the case of service yeomiahs the latter rule need not be followed, as the amount of the yeomiah will be paid to the deputy who performs the service during the yeomiahdar's absence.[d] [e] In ordinary cases of leave of absence to pensioners, [g] Collectors [g] may grant the leave without reference to Government, prescribing such rules for the payment of the pensioners as they consider necessary in each

case.[e] [f] Pensioners against whom a maintenance order has been issued by a Magistrate under section 488 of the Criminal Procedure Code should not be granted leave to proceed beyond the Magistrate's jurisdiction unless a guarantee is given that the order will be duly complied with.[f]

[a] B.P., d. 7-1-22; (M., Vol. I, pp. 12–13).
[b] B.P., d. 7-5-49; (M., Vol. I, p. 490).
[c] B.P., d. 10-5-47; (M., Vol. I, pp. 419–20).
[d] B.P., d. 25-4-50; (M., Vol. I, p. 522).
[e] B.P. 1357, d. 4-3-64.
[f] B.P. 1473, d. 10-3-64.
[g] B.P. 583, d. 11-9-90.

69. Transfers of payments.—Payment of yeomiahs and other allowances may be transferred by the Accountant-General from one district to another, if the Collectors of both the districts agree. The officer transferring the allowance will furnish the pensioner with the requisite certificate and forward a duplicate to the paying officer with a descriptive roll of the pensioner in the prescribed form.

G.O. 2838, d. 12-10-08.

70. Report of casualties—*Officers who should report.*—The officers mentioned in paragraph 4 of Standing Order No. 66 as having the duty of countersigning life certificates will also be required to report casualties and will be held responsible for correct reports.

B.P. 2401, d. 26-5-77.

2. *Rewards for information.*—[h] A reward of from Rs. 5 to Rs. 50 will be given according to circumstances for the earliest communication, to the officer of Government through whom the pension has been paid, of any casualty among civil pensioners which has not been reported within three months from the date of its occurrence.[h] [i] The same rule will apply to the communication of information regarding marriages, entertainment in the public service, or provision in life in any other manner, in the case of persons whose stipends would be affected by such events.[i]

[h] B.P., d. 15-11-41; (M., Vol. I, p. 317). [h] B.P., d. 17-6-47; (M., Vol. I, p. 423).
[i] Notification at p. 474 of the *Fort St. George Gazette*, dated 28th May 1847.

3. *Publication in the District Gazette of lists of Pensioners.*—To prevent the recurrence of mistakes as to casualties and lapses, lists of recipients of all pensions, yeomiahs, and money allowances should be published in the District Gazettes. Any changes that may occur should be duly noted, and revised lists published every year in the prescribed form.

G.O. 408, d. 30-1-77.

71. Commutation of grants.—The attention of Collectors is directed to the annexed rules for the commutation of pensions. [a] The rules apply to pensions of all descriptions other than those governed by the provisions of the Civil Service Regulations, whether perpetual or for life only;[a] [h] they do not apply to (i) religious endowments for temples, mosques, etc., (ii) charitable endowments for chattrams, langarkhanas, etc., and (iii) service yeomiahs.[h] [b] No pension, however, in excess of Rs. 20 per annum is to be commuted,[b] [c] except in the case of secluded females, whose pensions may be treated in this manner provided they do not exceed Rs. 240 per annum.[c] [d] It is highly desirable to encourage a disposition on the part of all stipendiaries to obtain by the commutation of their pensions the means of engaging in profitable employments, and commutation should, therefore, be encouraged whenever it has been ascertained that the character of the applicant is respectable, that the purpose is not to squander the money but to

employ it profitably, and that there is a fair prospect of this being done.[d] [e] Applications for the commutation of Carnatic stipends should be forwarded through the Paymaster of Carnatic Stipends, Madras.[e]

[a] B.P., d. 28-7-57; (M., Vol. III, p. 58 of 1857).
[a] B.P., d. 23-6-59; (M., Vol. III, p. 138 of 1859).
[b] B.P., d. 11-6-57; (M., Vol. III, p. 41 of 1857).
[c] B.P., d. 5-4-59; (M., Vol. III, pp. 89–90 of 1859).
[c] B.P. 1967, d. 28-3-60.
[d] B.P., d, 6-11-56; (M., Vol. II, p. 107 of 1856).
[e] B.P. 5427, d. 18-8-62. [h] B.P. 154, d. 1-6-07.

Rules for the commutation of pensions.

(1) [f] The [g] Government will [g] sanction, on the report of the local authorities, and with the consent of the recipients, the commutation of all hereditary pensions and malikhanas of the value of Rs. 20 and less per annum to dispossessed poligars or pensioned Rajas, at the rate of 20 years' purchase or Rs. 200 for every 10 rupees of annual pension.

(2) [g] The Government [g] will also authorize in the same manner, and at the same rate, the commutation of all personal pensions of Rs. 20 per annum and less, which may have been declared by Government to be hereditary on distinct reference made to them.

(3) With regard to grants for the support of *dargahs*, tombs, *takias*, or *makans*, which are not considered hereditary but are liable to resumption or reduction on a lapse, [g] Collectors may [g] recommend to Government commutation at a rate depending on the ages of the incumbents, and the prospect of the continuance of the allowances beyond their lives, but not exceeding in any case the maximum of 15 years' purchase.

(4) [g] The Government will [g] also commute, on the report of the local officers, and with the consent of the recipients, all life pensions of Rs. 20 per annum and less, at the rates entered in the schedule shown in Appendix II *; provided that the applicant for commutation is certified to be in good health at the time of application.

(5) [j] With effect from 1st April 1905, the Government have ordered that all permanent subsistence grants of the value of Rs. 15 and less *per mensem* and permanent compensation allowances of similar value granted in lieu of resumed offices and privileges shall be compulsorily commuted at 25 years' purchase on the death of the person then in receipt of the pension: and that Collectors should issue a notice to all such persons offering immediate commutation, and informing them that they may at once commute such pensions, and that if this offer of commutation is not now accepted the pension will be compulsorily commuted on their death, unless Government should see fit, with regard to the circumstances of the family at the time, to defer commutation for a further period. Proposals to give effect to commutations resulting from this order should be submitted for the orders of Government. The malikhana allowances of Madura and Malabar, the ivu and dittam allowances of Tinnevelly and Rāmnād and the forest compensation allowances of Gōdāvari are excluded from the scope of this order.[j]

(6) [k] (i) When a pension is capitalized and paid off on the application of the pensioner, the pensioner will be paid his or her pension up to the end of the month preceding that in which the capitalized value thereof is disbursed.

(ii) When a pension is capitalized and paid off compulsorily, the pension will similarly be disbursed up to the end of the month preceding

* Vol. II, page 284.

that in which the capitalized value is disbursed; provided that if the pensioner does not receive payment of the capitalized value within six months from the date of the Government Order directing the commutation, the disbursement of the pension will be stopped. Collectors will give notice to this effect to the pensioner concerned when communicating the Government Order sanctioning the commutation of the pension.

(iii) If, in the cases coming under rules (3) and (4) above, more than six months elapse between the date of the Government Order sanctioning the commutation and the receipt of the commuted value by the pensioner, the amount of the commuted value must be revised.

(iv) If the commuted value of a pension cannot be disbursed within the first half of a month, payment of it should ordinarily be deferred until the beginning of the following month.[k]

(7) With a view to prevent the fraudulent or erroneous re-issue of pensions commuted in whole or in part under the foregoing rules, Collectors are required to keep a separate register in their offices of all pensions so commuted. This register should be kept in the prescribed form, and must be referred to on every application for a commutation; and in every case submitted for the orders of [g] Government [g] it should be distinctly stated that the register has been examined.

(8) By the term "recipient" or "recipients" of a pension is to be understood the person or persons whose names are registered in the district lists, without reference to other members of the same family who may participate therein. The consent of the head of the family, or of the registered recipients, will alone be deemed sufficient for the purpose of the commutation authorized by these rules; but the Collector may, if he sees cause, order the distribution of the purchase-money among the members of a family in the proportion in which they may have been accustomed to participate in the pension.

(9) These orders are to be made known to all pensioners, and Collectors are instructed to endeavour to buy up all pensions of trifling amount. These petty payments, and the correspondence, accounts and references connected with them, occupy much of the time of Collectors, the Accountant-General and the Government, which might be much more profitably employed. Moreover many of the pensions, or the shares into which they are divided, are so small as to be wholly insufficient for the subsistence of the recipients, and will probably be gladly commuted in many cases on the favourable terms here authorized. [f]

[f] B.P. d. 21–7–55; (M., Vol. II, pp. 77–79 of 1855).
[f] B.P. 583, d. 11–9–90.
[f] B.P. 654, d. 29–10–90.
[g] B.P. 583, d. 11–9–90.
[j] B.P. 154, d. 1–6–07.
[k] B.P. 10, d. 23–1–08.

72. Sub-division and alienation of pensions—*Sub-division generally prohibited.*— [a]The sub-division of Service Yeomiahs is altogether prohibited; for, if it were allowed, the object for which the Yeomiahs were originally granted would in a short time become unattainable.[a] [b] Subsistence allowances and hereditary allowances should not be sub-divided without very good grounds. These grants were usually made for the respectable maintenance of a particular family or individual, and the members of the family should look to its head for their support.[b] [c] The alienation of any portion of an hereditary pension by assignment is contrary to the spirit of *Act XXIII of

* *Note.*—The Pensions Act XXIII of 1871 has been held to apply to unenfranchised inams.
Indian Law Reports, Madras XII, p. 98. B.P. 472, d. 8–8–91.

1871, and Collectors are not bound to recognize or give effect to such assignments. At the same time, should the members of the family of a pensioner who are entitled to a share in the pension or to maintenance complain of non-participation, it is the duty of the Collector to dispose of the case on its merits.[c] [d] If the pensioner neglects to comply with the Collector's orders, the Collector should direct the proper amounts to be separately disbursed, or take such other measures as will secure the rights of all the members of the family.[d]

[a] B.P., d. 18-1-41; (M., Vol. I, p. 295, Notes 1 and 2).
[b] B.P., d. 18-1-41; (M., Vol. I, p. 295, Notes 3 and 4).
[c] B.P., d. 27-2-51; (M., Vol. II, p. 5 of 1851, Note 5).
[c] B.P., d. 27-2-51; (M., Vol. II, p. 5 of 1851, Note 6).
[d] B.P., d. 27-2-51; (M., Vol. II, p. 5 of 1851, Note 5).

2. *Rules under Act XXIII of* 1871.—The following rules have been issued by Government under Act XXIII of 1871 :—

"(1) Claims relating to any pension, or grant of money or land "revenue, falling within the scope of the Pensions Act, inquired into by the "Collector or other authorized officer under section 5, shall be reported by "him for the orders of Government.

"(2) A certificate declaring that a claim to such pension or grant may "be tried by a Civil Court shall not be granted under section 6 without the "previous sanction of Government.

"(3) Such certificate will ordinarily be granted when a person *bonâ fide* "claims a right of succession to, or participation in, a pension or grant of "money or of land revenue, under the terms and within the intention of the "endowment; but when the claim is for the recovery of the pension or grant, "or any part of it, alienated to third parties by the life-tenant or trustee for "the time being, contrary to the intention and object of Government in creat-"ing or continuing the grant, the case will be inquired into and reported for "the decision of the Government itself.

"(4) Whenever the decision of Government in cases inquired into "under Rule 3 recognizes the justice of the claim or any part thereof, it shall "be carried out if (*a*) the pension be a cash payment or a beriz deduction, "by an order to the Treasury or Village officers concerned to pay the "amount then in the Treasury, or thereafter accruing to be payable, to the "party declared to be rightfully entitled; and if (*b*) it be a grant of land "revenue, by proclamation in the village and a written notice to the ryots in "occupation of the land, that the Government has decided in favour of A. B. "as the inamdar; and by the issue of a certificate authorizing the party "recognized by Government to sue those who under colour or title may "already have wrongfully received any such pension or inam."

G.O. 1290, d. 4-10-80; B.P. 332, d. 25-2-81.

73. Continuance and renewal of pensions—*General procedure.*—[a] In cases where grants acknowledged to be perpetual lapse to Government on the death of the holders, and the new claimant is the legal heir * according to the law or usage of the parties concerned, registry may at once be made in the new claimant's name and the payment continued, the circumstance being reported for the confirmation of Government.[a] Lapses should be

* *Note.*—Enquiries in regard to the heirs of deceased pensioners and yeomiahdars will generally be conducted by the Tahsildar. During the absence of the Tahsildar from head-quarters, the Taluk Sarishtadar or Head Accountant may conduct such enquiries, provided that no final orders are passed in any case without the Tahsildar's approval.

G.O. 680, d. 14-11-98.

reported in the prescribed forms [b] and any original sanad which may be forthcoming, together with translations, should be submitted.[b] [c] In reports regarding the renewal of allowances for charitable or religious service which are perpetual on condition of service, it should be stated whether the service is still kept up.[c] [d] In the case of Yeomiahs for schools, the nature of the school and the necessity for keeping it up should be reported. Yeomiahs for offering up prayers for the State cannot be viewed as hereditary, and impoverished circumstances will not be accepted as a just ground for the renewal of an allowance.[d] [e] When any delay has taken place in applying for the renewal of an allowance, it should be fully explained, as well as any difference between the sum applied for and that originally granted.[e] [f] The age of all widows who may be claimants should be given.[f] When an allowance is renewed for one life only, the fact should be distinctly explained to the grantee.

[a] B.P., d. 3-7-51 ; (M., Vol. II, p. 26 of 1851).
[b] B.P., d. 29-9-45 ; (M., Vol. I, p. 383).
[b] B.P., d. 29-3-47 ; (M., Vol. I, pp. 418-19).
[b] B.P., d. 12-3-57 ; (M., Vol. III, p. 14 of 1857).
[c] B.P., d. 10-6-50 ; (M., Vol. I, pp. 524-25).
[d] B.P., d. 27-2-51 ; (M., Vol. II, pp. 3-4 of 1851).
[e] B.P., d. 8-3-52 ; (M., Vol. II, p. 53 of 1852).
[f] B.P. 3551, d. 27-6-65.

2. *Regulation of provision for the heirs, etc., of a deceased political stipendiary.*—On the decease of a political stipendiary or members of a stipendiary family, the case will be taken into consideration by the Local Government and rules will, if necessary, be framed in the spirit of those prepared for the Mysore family, for the future regulation of the provision, if any, to be made for the heirs, or dependants of the deceased stipendiary, or of the family to which he belonged. The Mysore rules are given in Appendix III.*

B.P., d. 13-6-57 ; (M., Vol. III, p. 43 of 1857).

3. *Continuance of lapsed political pension to the pensioner's widow.*—On application from Collectors, the Government will consider the desirability of continuing lapsed political pensions for the support of a pensioner's widow to the amount of one-half the lapsed pension.

B.P., d. 3-3-59 ; (M., Vol. III, p. 38 of 1859).

4. *Powers of the Local Government.*—The following rules regarding the powers of the Local Government to sanction the continuance of yeomiah and other allowances have been approved by the Government of India :—

"(1) No fresh pensionary grants, other than pensions and gratuities "authorized by the Civil Service Regulations, will be made by the Local "Government without the previous sanction of the Government of India.

"(2) Service yeomiahs will generally be continued on lapse, by the "Local Government, so long as the prescribed service is rendered. But in "cases where the service is no longer required to be kept up, the Govern-"ment will use its discretion in continuing or resuming the grant.

"(3) Subsistence yeomiahs granted for one or more lives lapse, as a rule, "on the death of the persons to whom the allowances were granted. It is "open, however, to the Government to continue them for very special "reasons, such as the poverty of the applicants. In such cases the grants "will generally be reduced in amount and intimation be given to the grantees "that the bounty of Government will not be extended beyond their lives.

* Vol. II, page 285.

"Pensions not expressly granted for a number of lives will be gradually "reduced on the occurrence of lapses with a view to their final discontinu- "ance.

"(4) Allowances in favour of charitable institutions will be continued "so long as the charities are maintained.

"(5) Allowances granted as compensation for the resumption of lands, "offices or privileges will be continued or resumed according to the terms of "the grant in each case and in accordance with the principles enunciated "in the endorsement of the Government of India, Financial Department, "No. 3418, dated 11th September 1871. That is to say, where the pension is "of the nature of private property or is an allowance in perpetuity in lieu of "property given up to Government, it will be continued to legal heirs, "including, in the case of Hindus, adopted heirs. Where this is not the case, "but the Government has declared its intention to continue the pension "hereditarily, adopted heirs have no claim to succeed as of right, but the "Local Government may continue it to them if it sees special reasons to "do so."

B.P. 400, d. 9-7-90.

(6) When an assignment of land revenue which is resumable on the expiry of a life or lives, or of any other period specified in the order making the grant, falls in, the power to renew it for a single life has been delegated to the Local Government, the sanction of the Government of India being required only when the amount of the grant to be continued—

(*a*) exceeds one-half of the sum enjoyed by the last grantee, and is more than Rs. 50 per annum; or

(*b*) does not exceed one-half of the sum enjoyed by the last grantee, but is more than Rs. 1,000 per annum.

G.O. 1102, d. 9-11-05. B.P. 299, d. 30-11-05.

Chapter VII.

PUBLIC ENDOWMENTS.

74. Choultries for Indian travellers—*Duty of Collectors.*—It is the duty of the Collector to ascertain, from time to time, that the choultries for which grants of land have been made are kept in good repair, and that proper establishments are maintained therein for the benefit of travellers. When the object for which a choultry was built is abandoned, steps should be taken to resume any grant of land made in furtherance of that object.

B.P., d. 20-8-29; (M., Vol. I, pp. 99-100).

2. *Occupation of choultries.*—Collectors should not permit choultries to be occupied wholly or partially to the exclusion of the persons for whose benefit they were originally provided. They should not ordinarily be used in connection with the public service.

B.P. 1150, d. 6-3-60.

3. *Grant of waste land as an endowment for private choultries.*—The grant of waste land as an endowment in aid of choultries erected by private individuals is now prohibited by Government, although such grants were freely made in former times, when it was considered expedient to stimulate the construction of such buildings. Collectors should decline to consider applications for aid for this purpose, unless the circumstances are so exceptional as to warrant the grant of a special concession, in which case the sanction required by Standing Order No. 24 should be obtained.

B.P. 496, d. 29-8-93.

75. Schools for religious instruction.—It is the duty of Collectors to prevent the appropriation of the proceeds of an endowment to purposes contrary to the intentions of the donors. Care should, however, be taken that interference with schools for Hindu or Muhammadan religious instruction supported by charitable grants of former Governments is exercised no further than is absolutely necessary to secure this result.

B.P., d. 18-3-41; (M., Vol. I, p. 298).

76. Use of Indian public buildings.—The attention of Collectors is drawn to the annexed remarks of the late Court of Directors on the subject of the appropriation of Indian edifices :—

"In our despatch of the 30th March 1842, No. 4, paragraph 5, we have "expressed our hope that, in the use to which the tomb at Secundra has "been applied, offence has not been given to the religious feelings of the "Muhammadan population. We think it further necessary to draw your "attention to the sentiments conveyed to you in our despatches of the 23rd of "February 1813, paragraph 26, and 26th April 1820, paragraphs 131 to 133, "viz., that the credit of our administration is connected with the preservation "of such a memorial of the former splendour of the Indian Empire, and that "it is essential to the character of our Government that the religious "prejudices and rights of the natives, whether of the Muhammadan or Hindu "persuasion, should, on all occasions, be respected and maintained. We "find it difficult to reconcile with these sentiments the idea of Akbar's tomb

"at Secundra being employed as a receptacle for prisoners, and unless you "shall be of opinion that there is ample ground for our being satisfied on "that point, we desire that such an appropriation of the building may be "immediately discontinued."

Court's Despatch to the Government of India, No. 5, dated 4th May 1842, in Board's Circular Order, dated 13th October 1842 (M., Vol. I, pp. 329–30).

77. Rules for the election of temple committee members—*Rules for the supply of vacancies in Managing Committees appointed under Section 7, Act XX* of 1863:—

I. On the occurrence of a vacancy, the remaining members of the committee shall forthwith give public intimation of such vacancy by advertisement in the District Gazette, and by causing a written or printed notice thereof to be affixed to some conspicuous place in each religious institution under their management.

II. The advertisement and notice shall set forth the name of the member in whose stead a new member is to be elected; the date on which the vacancy occurred; and the place, day, and hour fixed for the election by the remaining members of the committee.

III. The place of the election shall be the principal religious institution under the management of the committee, or the *Kasba* town of the district, or of the taluk, in which the institution where the vacancy occurs is situated.

IV. The day to be fixed for the election shall not be earlier than one month, nor later than three months, from the date on which the vacancy occurred, and within those limits shall, as far as practicable, be so fixed as to enable persons living within the jurisdiction of the committee, and entitled to a vote at the election under clause XIII *infra* to attend and vote for a new member.

V. The voting shall commence at 6 A.M. and close at 5 P.M. of the day fixed for the election.

VI The remaining members of the committee shall appoint a sufficient number of respectable and trustworthy persons as tellers to receive and register the votes of the electors. No person shall be appointed a teller who is himself a candidate for the vacant office, or the agent of such candidate.

VII. The remaining members of the committee shall make such arrangements for taking the votes of the electors, as will admit of all voters having reasonable time and opportunities to register their votes within the hours fixed, and shall appoint not less than two tellers to each office where the votes may be given. Each elector shall declare to the tellers, in writing, the name, residence, occupation, or other description of the person for whose appointment he votes, as well as his own.

VIII. The tellers shall immediately enter the names, etc., of the elector and his nominee in a book which shall be provided for the purpose by the committee, and shall require the voter to attest the registry by signature or mark. The voting papers shall also be duly filed by the tellers.

IX. The books of registry shall be in the prescribed form, and at the close of the voting shall be signed by the tellers who took the votes therein registered.

X. The result of the election shall be declared by the remaining members of the committee within twenty-four hours after the closing of the voting.

XI. A notice containing the result of the election and signed by the remaining members of the committee and the tellers shall, without delay, be published in three successive issues of the District Gazette and affixed to some conspicuous place in each religious institution under the management of the committee.

XII. After the result of the election has been declared, the registry book of votes and files of voting papers shall be kept open for the inspection of the electors for a fortnight, in a convenient place at the town where the election took place, and shall be carefully preserved by the committee among their records.

XIII. The following persons will be entitled to vote at elections of members of committee :—

(1) Owners of lands, situated within the jurisdiction of the committee, and paying an annual revenue to Government of not less than Rs. 20.

(2) Owners of landed property, situated as aforesaid, wholly or partially exempted from the payment of revenue to Government; but which if not so exempt would be liable to an annual payment of Rs. 20.

(3) Owners of house property, situated as aforesaid, of the estimated value of Rs. 250 and upwards.

(4) Occupiers of houses, situated as aforesaid, of the annual rental of Rs. 50 * and upwards.

(5) Persons in the employment of Government on salaries of Rs. 150 per annum and upwards, or in the receipt of pensions from Government of the like amount.

(6) Possessors of private income to the amount of Rs. 150 and upwards.

(7) Persons supporting any religious endowment under the management of the committee by annual payments of not less than Rs. 50, or a donation of Rs. 500.

(8) Graduates of any University who have resided for six months prior to the election within the jurisdiction of the committee.

(9) Any person not qualified as aforesaid and claiming to vote must establish his right to the satisfaction of the committee.

Provided always that no person shall be entitled to vote at any election unless he professes the religion for the purposes of which the religious institution under the management of the committee was founded or is maintained, and is interested in its maintenance and is not a minor:

Provided also that no person shall be entitled or allowed to vote unless he has been registered as a voter at least seven days before the occurrence of the vacancy at which he desires to vote.

XIV. Every committee shall keep a register of voters, in which shall be entered the name, occupation, or other description and qualification of every person entitled to vote at their elections; and every person satisfying the committee that he possesses the qualifications hereinbefore mentioned shall be entitled to be registered as a voter, and be furnished with a copy of the entry of his name, etc., in the register.

XV. No person shall be entitled to more than one vote for each vacancy.

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* B.P. 874, d. 10-12-89.

XVI. Voting by proxy shall be allowed only in the case of absentees supporting institutions under the management of the committee by annual payments of Rs. 500 or upwards, or donation of Rs. 5,000. The authority produced by the proxy must have been executed before a public officer not below the grade of Sub-Magistrate, and attested by him.

XVII. Voters proved to have wilfully registered more than one vote for each vacancy shall thereby be disqualified for again voting, and their name shall be removed from the register.

XVIII. The person who receives the largest number of votes shall be declared duly elected as a member of the committee, and in the event of two or more persons having an equal number of votes, the selection shall be determined by lot.

XIX. Any person proved to have given, directly or indirectly, any valuable consideration whatever in return for a vote shall be thereby disqualified from being elected.

XX. The election of any person, except in conformity with these rules, shall be null and void.

B.P. 3055, d. 7-6-65.

78. Payment of temple service allowances—(i) *Where the temple is under the control of a committee.*—[a] Allowances payable for temple services should be disbursed to those who are recognized as trustees by the Temple Committee in cases in which the institutions concerned are under the control of a committee. To ensure this being done, the several committees should be required to notify to the Tahsildar of the taluk in which payments are to be made all appointments and dismissals of trustees under their orders. The Tahsildar will then issue the necessary instructions to the village authorities.[a] [b] Government can only recognize those persons as servants or trustees of a temple who are recognized as such by the committee.[b]

(ii) *Where the temple is not under the control of a committee.*—[a] Should a dispute arise as to the person to whom payment is to be made in respect of a temple not subject to the control of the committee, the rival claimants must be referred to the Civil Court, payment being continued as before until otherwise ordered by a competent Court.[a]

[a] B.P. 2645, d. 19-9-79. [b] B.P. 4235, d. 21-6-66.

2. *Transfers of beriz deductions.*—Divisional-officers may transfer beriz deductions in favour of religious institutions from one village to another on the application of the trustees to whom they are granted.

G.O. 1031, d. 14-4-09.

Chapter VIII.

IRRIGATION AND OTHER PUBLIC WORKS.

79. Relations with the Public Works Department—*General Procedure.*—The procedure to be adopted by Collectors in dealing with the Public Works Department is detailed in the Public Works Code, and Collectors should make themselves thoroughly acquainted with it. [a] The rules laid down by the Local Government for the guidance of officers of the Public Works Department in their relation to Civil officers will be found in Appendix I.* [a]

[a] B.P. 43, d. 1–3–02.

2. *Consultation with the Executive Engineer.*—Before submitting proposals for the construction of new buildings or execution of improvements to existing ones, Collectors should consult the Executive Engineer of the division, fully explaining the necessity for the work. The Executive Engineer may then be requested to arrange for the preparation of the necessary plans and estimates. Representations adverse to the Public Works Department should never be made unless the matters referred to have been previously discussed with the local head of the department.

3. *Communications to be addressed to the Executive Engineer.*—Remarks by the Revenue authorities regarding works under the supervision of taluk overseers as well as applications for reports or information should be addressed to the Executive Engineer and not to any subordinate.

4. *Supplies and labour.*—The officers of the Revenue Department should render all reasonable assistance to the Public Works Department in obtaining supplies, procuring labour, etc., and any taluk servants who may, directly or indirectly, throw obstacles in the way of the Public Works Department should be severely punished.

E.M.C. 817, P.W.D., d. 29–4–57.

5. *Custody of Public Works cash-chests, etc.*—On requisition being made to that effect, Collectors will permit the cash-chests of executive officers of the Public Works Department to be placed in the taluk treasury. Collectors will also give such aid to the Public Works Department in regard to the remittance of money to subordinates as they are able to afford without impairing the efficiency of their own department.

E.M.C. 2793, P.W.D., d. 23–12–58.
See also paragraph 5 of S.O. 185 *infra.*

6. *Forms of address.*—The forms of address between officers of the Revenue and Public Works Departments will be found in Appendix VII † to the "Office Routine" chapter (Chapter XVI).

80. Powers to sanction works and repairs chargeable to the Public Works Grant—(i) *Emergent work for the protection of irrigation works.*—During the rainy season or in the event of a flood, and in the absence of a competent member of the Public Works Department, the

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* Vol. II, page 287. † Vol. II, page 521.

Collector or any of his duly authorized subordinates may sanction the execution by the Revenue Department of any emergent work for the protection or immediate repair of irrigation works, roads, bridges, or river bunds, without limit as to cost. It is the duty of the Executive Engineer to supply funds for any emergent work, the execution of which has been ordered by a Revenue officer, provided the work is one which the Public Works Department is required to maintain. It is to be noted, however, that when the services of a Public Works officer of any grade are available, Revenue officers must leave the execution of the works to him, restricting their own action to giving all the aid in their power in procuring labour and materials; Revenue officers have no authority to act in such cases unless no competent member of the Public Works Department is on the spot.

B.P. 6527, d. 7-11-70.

(ii) *Ordinary repairs to irrigation works.*—The powers of Collectors in regard to the sanction of ordinary repairs to irrigation works or revenue buildings falling under the Public Works budget will be found described in the Public Works Code.

81. Execution of works chargeable to the Public Works Grant—*Preliminaries to be completed before execution of works and execution by other departments.*—The following preliminaries must be completed before any work of this class can be begun by the Public Works Department:—

(*a*) The proposal to construct the work should have been approved either by Government in the department concerned or by the Civil officer to whom the power of approval has been delegated. Approval should be indicated by countersignature on the plans and estimates. Heads of departments are empowered to accord administrative approval up to Rs. 2,500 for each project; and if the approval of Government is required it will be the duty of the head of the department to apply for such approval direct to Government in the appropriate department.

(*b*) The approved plans and estimates should have been sanctioned either by Government in the Public Works Department or by the officer of the Public Works Department to whom the power of sanctioning the estimate has been delegated. The final scrutiny of the plans and estimates will usually be made and sanction accorded, after administrative approval has been given, so as to avoid the unnecessary labour of scrutinizing plans and estimates of works which may not be approved.

(*c*) Funds should have been allotted by competent authority. It should be clearly understood that allotment of funds does not imply administrative approval.

[a] The officers of the Public Works Department have been instructed on no account to pay for works the execution of which appertains to them, if such works have been undertaken by others without their authority. Any violation of these orders will subject the officer concerned to a mark of the severe displeasure of Government and he will be held personally responsible for any unauthorised expenditure that may be incurred.[a]

G.O. 901 W., d. 14-3-04. [a] B.P. 2827, d. 30-5-65.
B.P. 121, d. 17-6-04.

2. *Selection of sites for public buildings.*—[a] When it is proposed to construct any Imperial building costing over Rs. 5,000 or any Provincial building costing over Rs. 10,000, the officers of the department for which the building is required should take the initiative and make a preliminary selection of one or more sites. The matter should then be comm unicated to

the Executive Engineer with a sketch showing the site or sites proposed, and the Executive Engineer will take steps to have the necessary surveys and levels taken, trial pits dug and the sub-soil examined. If the Executive Engineer considers the site or sites unsuitable from an engineering point of view, other sites will have to be selected and examined in consultation with the departmental officers concerned. When the result of the preliminary examination of the sites is satisfactory, the Executive Engineer will send a site plan and a report to the Collector with a request that he will obtain the approval of the other members of the site committee constituted as prescribed hereunder or, should he deem it necessary, call a meeting of the committee. The site committee shall consist of the Collector, the District Medical and Sanitary Officer, the Executive Engineer and the officer representing the department concerned. If the site is located at an outlying station, any of the above officers may depute a subordinate to inspect the site and report to him on its suitability. The site plan should show clearly the boundaries of the land to be acquired, the position of the work and such levels or other particulars as are necessary to show that the land is suited to the purpose for which it is to be acquired. It should also furnish information as to the survey numbers and such other particulars as may be necessary for the identification of the site proposed. A copy of the site plan, as finally approved by the committee, should be sent along with the preliminary plan and estimate when application is made for obtaining administrative approval of the proposal. After the final selection of the site, the value of the land to be taken up will be ascertained from the Collector or the Divisional Officer and included in the preliminary estimate for the work.

3. *Procedure to be follwed when applying for administrative approval of works.*—Proposals for works submitted for the administrative approval of Government, or of the officer competent to accord such approval, should be accompanied by plans in sufficient detail to enable the administrative authority not merely to accord administrative approval in general terms but also to judge of and decide upon the accommodation and arrangement proposed. An approximate estimate of cost should also be furnished. These preliminary plans and approximate estimates should be obtained from the local officers of the Public Works Department. The departmental officers concerned must furnish clear information as to their requirements in order to render the preparation of these plans and figures possible. If the plan be an approved type-design, it is sufficient to quote the type. When once the work has received administrative approval, the detailed estimate will be prepared and sanctioned in the Public Works Department without further reference to the administrative department.

4. *Site for a building to be acquired immediately after the work has received administrative approval.*—When a work has received administrative approval, proposals for the acquisition of the approved site should not be deferred until the detailed estimate for the work is sanctioned and funds are allotted for the whole work, but a draft notification for the acquisition of the approved site should be submitted at once together with an estimate of the cost of acquisition and a copy of the site plan finally approved by the site committee. The notification will be published directly this estimate is sanctioned and funds have been allotted to meet the cost of acquisition.[a]

[a] G.O. 2492, d. 19-8-12.

5. *Supply of funds to Revenue officers.*—When a public work belonging to the Public Works budget is carried out under the superintendence of a Revenue officer, the funds will be supplied by the Executive Engineer of the

division to the Collector of the district, who will receive advances on general account and not on account of specific works. Subordinate Revenue officers entrusted with the execution of works will obtain the requisite funds from the Collector.

B.P. 6648, d. 10-10-64.

6. *Accounts and returns.*—Collectors and their Revenue subordinates who may be entrusted with funds for the execution of public works will keep accounts and render returns in such forms and at such times as may be prescribed, and the Deputy Accountant-General, Public Works Branch, will, when inspecting the accounts of Range officers, take the opportunity of assisting Civil officers with his advice on any points in connection with Public Works Accounts on which they may require it. Subordinate Revenue officers will be in account with the Collector of the district, and he alone will be in account with the Deputy Accountant-General, Public Works Branch, who will supply all forms to be used in accounting for Public Works expenditure.

7. *Completion certificate.*—On the completion of each work a completion certificate will be prepared by the Revenue officer and submitted through the Collector of the district to the Deputy Accountant-General, Public Works Branch, for final audit.

G.O. 1050, d. 9-6-76.

82. Public buildings—*Cleanliness of public buildings.*—Heads of offices are responsible for seeing that the buildings in their charge are kept clean and tidy.

G.O. 2855 W., d. 7-10-03. B.P. 228, d. 20-11-03.

2. *Protection of public buildings from fire.*—Rules relating to precautions to be taken against the occurrence of fire and the measures to be adopted on its outbreak are printed in Appendix II.* The rules should be strictly followed. They should be printed in English and the vernacular and hung up in conspicuous places in every public building. The Public Works Department will supply buckets to all buildings in its charge and tanks to such buildings as require them. Renewals and repairs of buckets and tanks will be attended to by the heads of offices occupying the buildings, the charges being debited in the same way as repairs to the building. The supply of buckets and tanks to buildings rented as offices will be arranged for by the heads of offices occupying the buildings, the buckets being obtained on payment from the Public Works Stores, Madras. Buckets will not be supplied to residences.

G.O. 2494, d. 19-8-12. B.P. 244, d. 16-9-12.

3. *Vacated buildings how dealt with.*—(i) All public buildings which are not borne on the registers of the Public Works Department shall, when vacated by the department in occupation, be handed over to the custody of the Revenue Department. If there are special circumstances which, in the opinion of the local head of the department concerned, render it advisable to hand the buildings over to the Public Works Department, the case should be reported to Government for orders.

(ii) [a] Public buildings which are borne on the registers of the Public Works Department will continue to be taken charge of by the Public Works Department when vacated.[a]

G.O. 1747 W., d. 28-6-00. [a] G.O. 157 W., d. 29-5-77.
B.P. 138, d. 31-7-00. [a] G.O. 493 W., d. 22-2-84.

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* Vol. II, page 289.

4. *Sale of old fort-walls or other old buildings.*—Old fort-walls or other old buildings should not be offered for sale to private parties until a reference has been made to the officers of the Public Works Department as to whether the materials are likely to be required for public buildings or for municipal improvements.

B.P. 927, d. 20–4–74.
See also Standing Order No. 22.

83. Petty construction and repair of buildings.—*When undertaken departmentally.*—The construction of petty buildings and the execution of ordinary repairs not costing more than Rs. 2,500 to all buildings belonging to the Revenue Department will be undertaken departmentally, provided that, in the case of buildings in charge of the Public Works Department,

(1) such works involve no structural alterations, and
(2) no important repairs to roofs are involved.

Officers of the Revenue Department may seek the assistance of the Public Works Department whenever they consider that the works undertaken by them require professional supervision.

G.O. 721, d. 15–3–09.

Note.—The maintenance and repair of the following buildings, irrespective of cost. devolves on the Public Works Department:—

(1) buildings at the Presidency town,
(2) buildings on the Nilgiris,
(3) post and telegraph offices,
(4) official residences, and
(5) any buildings which have been specially placed in charge of the Public Works Department for maintenance and repair.

G.O. 720, d. 15–3–09.

2. *List of works.*—A list of works proposed to be executed in the ensuing year in each district and costing [a] Rs. 2,500 or less [a] each, should be forwarded by the Collector on or before the 31st December to the Executive Engineer who will decide which of them require professional supervision and which may be executed by the Revenue Department. In cases of disagreement between the Collector and the Executive Engineer on this point, the decision of the Superintending Engineer will be final. In selecting the works for execution, preference should first be given to those which are considered emergent, and the completion of which within the next official year is absolutely necessary, and next to such as have been already commenced and remain unfinished. The several works should be distinguished under the two distinct heads of "Original Works" and "Repairs" arranged under the several major heads of Land Revenue, Miscellaneous, etc.

B.P. 28, d. 15–2–08. [a] G.O. 721, d. 15–3–09.

3. *Provision in the Land Revenue budget.*—As the list of works referred to in the preceding paragraph will not be ready before the Land Revenue budget is submitted to the Board, the Collector should provide for them in the budget in a lump sum as is now done by the Public Works Department in the case of repairs.

B.P. 19, d. 21–1–05.

Note.—Petty repairs to office buildings of Collectors and their subordinates, taluk cutcherries, Sub-Magistrates' offices, etc., should be entered under the head of Land Revenue. Charges for erecting pandals should be provided for under Petty Construction and Repairs. The construction and repair of Sea Custom buildings and Land Custom chowkies should find place under the head of Customs.

G.O. 1460, d. 26–5–68.

4. *Provision for works costing more than Rs.* [a] *2,500* [a] *each.*—The Executive Engineer should be requested to embody in the budget submitted by him to Government in the Public Works Department, all large works, the cost of which may exceed Rs. [a] 2,500 [a] [b] or [b] which cannot be executed without the agency of the professional department. Collectors should take care that the necessary requisitions in this behalf are made in time to the Executive Engineer.

B.P. 6910, d. 29-9-68.

[a] G.O. 721, d. 15-3-09. [b] B.P. 28, d. 15-2-08.

5. *Powers to sanction estimates.*—

(*a*) A Divisional officer may—

(i) sanction estimates for the works entered in the list referred to in paragraph 2 up to a limit of Rs. 250 in each case;

(ii) sanction deviations from the original estimate up to 10 per cent. of the estimate or Rs. 25, whichever is less; and

(iii) meet unforeseen outlay under his control, and pay for petty repairs which are within the sanctioning powers of Tahsildars and Deputy Tahsildars in independent charge, from a lump allotment which will be provided for the purpose for each division.

(*b*) Tahsildars and Deputy Tahsildars in independent charge may sanction repairs up to a limit of Rs. 25.

(*c*) Collectors may sanction new works and repairs, whether entered in the list or not, whose cost will not exceed Rs. 2,500 in each case, in consultation with the Public Works Department.

(*d*) Applications for constructing new buildings or for making additions to existing ones should explain clearly the necessity for the works proposed.

B.P. 232, d. 26-6-96. B.P. 28, d. 15-2-08.
G.O. 1292, d. 11-5-09. B.P. 196, d. 26-8-09.

6. *Execution of works and transfer of allotments.*—After the necessary sanction is obtained for estimates, the execution of the works may be proceeded with; but in no case may the allotment in the budget for the year be exceeded. Collectors are authorized to sanction transfers of allotments from one work to another, but such transfers should not exceed Rs. 1,000 a year.

B.P. 232, d. 26-6-96.

7. *Payment of charges.*—The execution of works under Petty Construction and Repairs will be carried on and payments made, as far as possible, under the rules contained in Standing Order No. 87 *infra*. Money can be drawn within the Budget provision, under the authority of the Collector, either from the Huzur or Taluk treasury. All actual charges paid from a treasury on account of such works should at once be entered under and debited to the head "Petty Construction and Repairs" as it is not intended that the system, under which "special advances" to meet expenditure on account of Minor Irrigation Works are allowed, should be adopted in connection with Petty Construction and Repairs.

B.P. 6458, d. 8-10-67. B.P. 6910, d. 29-9-68.

Note.—Care should be taken not to include in contingent bills items of charges which are properly debitable to Petty Construction and Repairs.

8. *Utilization of sanctioned allotment.*—The utilization within the official year of the full amount of the provision under Petty Construction and Repairs is a matter of importance, as unexpended balances lapse. Whenever it becomes certain that any portion of an allotment will not be spent within the year, the Collector of the district should immediately advise the Board of the fact.

B.P. 3557, d. 21-5-69. B.P. 28, d. 15-2-08.

84. Control of water-supply—*In whom vested.*—The officers of the Public Works Department exercise complete control over the distribution of water in the larger works of irrigation; but the management of the water-supply of smaller works continues to vest in the Revenue Department.

B.P. 3593, d. 23-9-58.

2. *Right of Government to regulate the distribution of water.*—(i) The right of Government to regulate the distribution of water from new irrigation works is liable to be seriously compromised if muchilikas are taken from landholders binding them and the Government to certain conditions in the event of an anicut or other work being constructed. Care should be taken to avoid this course, and to prevent misapprehension it should occasionally be notified in the District Gazette and in the Collector's and Tahsildars' offices that the privilege of benefiting by a new work is permissive on the part of Government, and that the Government reserve to themselves the full control and disposition of the supply.

B.P. 319, d. 17-2-72.

(ii) When private persons contribute towards the cost of construction of irrigation works, [a] or any subsidiary works such as bathing ghâts, ramps or bridges connected with them,[a] they must be distinctly informed that the works on completion will become the property of Government, who will exercise full control over the supply of water [a] from the irrigation works.[a]

B.P. 544, d. 13-12-94. [a] G.O. 275, d. 1-2-12.

3. *Restriction of irrigation in seasons of short water-supply.*—[a] Collectors are responsible for seeing that the Government water is not wasted, and where necessary, they should adopt proper measures for securing systematic economy in its use.[a] [b] In seasons of short water-supply, they have a right to restrict the area of wet cultivation; but this right should be rarely extended in practice to *field* distribution. The Revenue officer's control should cease generally at the distribution to *villages*, the distribution to particular *fields* being left to be settled, as in all ordinary seasons it is, by the villagers themselves. Except in very exceptional cases, all that is necessary for Revenue officers to do is to decide what *proportion of the ayakat* should be brought under cultivation and to warn the ryots that if such proportion is exceeded, and the crops wither in consequence, remission will not be granted. It is not desirable to specify what particular area or what particular lands should be irrigated. When the supply is not enough for the wet lands, Collectors should refuse water to dry lands.[b]

[a] B.P. 3593, d. 23-9-58. [b] B.P. 217, d. 23-3-89.

85. Conservancy of private works of irrigation—*Repair of private tanks affecting public works.*—When, by reason of the neglect of proprietors of private tanks to keep them in repair, there is reason to apprehend risk of damage either to public works in charge of the Public Works Department, or to public roads, or to other public property of any kind, the officers of the Public Works Department, or other officers concerned should bring the matter promptly to the notice of the Collector of the district, who should try to induce the proprietors to take early and effective measures to place the tanks in a proper state of repair. If the Collector finds it impracticable to effect a satisfactory settlement, it will be his duty to institute such legal proceedings, to obtain such orders from the Board of Revenue or to take such other action as the nature and circumstances of the case may require.

G.O. 2370, d. 25-8-09.

2. *Remedy in urgent cases.*—Where the necessity for repairs in either of the cases referred to in paragraph 1 *supra* is urgent, the Collector may, on his own authority, institute proceedings against the proprietor of the tank under section 144 of the Criminal Procedure Code.

B.P. 172, d. 23-7-01.

3. *Irrigation works affecting railways.*—The attention of Collectors is drawn to Madras Act IV of 1886 which provides for the prevention of injury to railways from the escape or overflow of water from irrigation works situated upon the lands of zamindars or other landholders. [a] The following instructions should be observed by Collectors in the discharge of the duties imposed on them by this enactment:— [a]

[b] (1) Under the Act, the Collector should, in the first instance, be satisfied that the tank is in such a condition as to be unsafe and that in the event of its giving way the safety of the railway requires that action should be taken in respect of any particular irrigation work. Ordinarily, it will be the duty of the Public Works Department to report to the Collector cases where action under the Act is thought necessary. Such reports should indicate the nature of the repairs or other measures advised. The Collector should invariably satisfy himself that the repairs or other works to be undertaken are restricted to the end in view, viz., ensuring the safety of the tank and with it the safety of the railway. If the estimates show that the Engineer has in view the execution of work which is beyond what is necessary for ensuring the safety of the tank and that such work is proposed in the interests of the railway, the railway authorities must invariably be consulted before such work is undertaken and their consent obtained to meeting the cost thereof. If, on the other hand, any part of the work proposed has in view merely the interests of the owner of the tank, as for instance, the improvement of the sluices for the better regulating of the irrigation, his consent to defray the cost of that part should be obtained before such work is begun.[b]

[c] (2) In cases where the Public Works Department has not taken the initiative, but it appears to the Collector that the condition of an irrigation work is a source of danger to the railway, the Collector should, before taking any steps under the Act, consult the Executive Engineer or the Superintending Engineer, if necessary, and ascertain whether the irrigation work should be deemed to be a railway-affecting one and whether it is in an unsafe condition and, if so, what works are necessary to protect the railway from danger from it. Every proposal for taking action under section 9 of the Act submitted to Government should be accompanied by a certificate from a Public Works Department officer not below the rank of an Executive Engineer to the effect that the irrigation work concerned is a railway-affecting one, that it is in an unsafe condition, and that the works which it is proposed to carry out are necessary to protect the railway from danger from the tank.[c]

[a] (3) As regards the apportionment of the costs, the full extent of the landholder's liability should be enforced. This liability is limited to the extent to which the landholder as such is bound, under the common law, to maintain the tank or other work efficiently as a work of irrigation. What the limit is must be determined with reference to the circumstances of each case. Ordinarily, this liability will be found to cover the execution of such repairs as are necessary to the safety of a railway in the neighbourhood. In the exceptional cases where some special work may be required, the Collector's reasons for thinking the whole cost not chargeable to the landholder should be clearly explained and the cost over and above that for which the landholder is liable should be met from public revenues. It must be

remembered that the railway must adapt itself to the state of things existing at the time it was made and cannot expect alterations or improvements therein for its advantage to be made at the expense of general revenues or of the landholder. In the cases (which will be rare) in which a portion of the expenditure has to be met from public revenues, it will ordinarily be debited to 43. Irrigation—Minor Works and Navigation--Public Works Department (Provincial).

(4) Collectors should be extremely careful, in proceedings taken under the Act, that the prescribed formalities as to notices and so forth are precisely observed in their appointed order.[a]

B.P. 172, d 23-7-01.
[a] B P. 127, Sett., d. 7-7-02.
[a] B.P. 159, Sett., d. 6-8-02.
[a] B.P. 201, d. 1-9-02.
[b] B.P. 423, Sett., d. 16-11-03.
[c] B.P. 381, Sett., d. 16-7-12.
[c] B.P. 446, Sett., d. 16-9-12.

86. Conservancy of Government works of irrigation—*Rules for the guidance of village officers* *.—The special attention of village officers should be drawn to the following rules on the subject of the protection of works of irrigation:—

(i) The bunds of tanks should be carefully inspected, and holes or other trifling damages repaired according to established custom (see paragraph 5 *infra*).

(ii) When heavy rain falls, the talayari must be ordered to watch the bunds and immediately report any appearance of danger.

(iii) The headmen or other village officers must inspect the tanks as often as possible.

(iv) When a breach appears likely to happen, the village coolies must be summoned and employed in adopting the usual means for preventing it.

(v) In the case of tanks in the charge of officers of the Public Works Department notice of danger must be sent in good time to the nearest officer or subordinate of that department.

(vi) When a breach has actually occurred, the village coolies should be at once employed in forming a ring bund to save the cultivation.

(vii) In the case of tanks in charge of the Public Works Department the Executive Engineer will see that full payment is made for all work excepting those repairs which the people are bound to perform and the Revenue officers are empowered and required to enforce.

E.M.C. d. 21-9-59.

(viii) When earth is taken from valuable land for the repair of breaches in river and channel embankments, compensation should be given, the amount being determined by the Revenue authorities. Earth so taken should be considered as coming under the head of "materials" in section 5 of Act I of 1858.

B.P. 664, d. 3-2-63.

2. *Duties of Tahsildars and their subordinates.*—Tahsildars and their subordinates will visit as many tanks as possible before and during the monsoon to see that these orders are carried into effect by the village officers. They should without fail report to the [a] Divisional-officer [a] any cases of neglect of ordinary measures for the safety of tanks, and will warn the ryots

* These orders apply to river channels, anicuts, sluices, etc., as far as circumstances allow. They are not necessarily applicable to works under the direct supervision of the Public Works Department.

E.M.C., d. 21-9-59.

that no claims for the remission of revenue will, under such circumstances, meet with attention.

E.M.C., d. 21-9-59.
[a] G.O. 2370, d. 25-8-09.

3. *Temporary dams on calingulas of Government tanks.*—(i) The placing of bunds on, or in front of, surplus weirs the crests of which are at full tank level is distinctly prohibited, but ryots may raise temporary dams on the calingulas of Government tanks, when the crest of the calingulas is below the full tank level, provided the following conditions are complied with:—(1) The materials used for stuffing the spaces between the dam stones of calingulas must be such as may be readily removed or washed away by the rush of water in case of danger to the tank and must not be higher than 6 inches above the full tank level; (2) the tanks must be carefully watched by the nirgantis or other village menials day and night during the setting in of the periodical rains as also in rainy or stormy weather; (3) the temporary dam must be wholly or partially removed as circumstances require when the water rises to such a level as to indicate danger to the tank; (4) all calingulas must be cleared at least once a year to prevent the stuffing between the dam stones becoming hardened to such an extent as not to admit of being readily removed or washed away by a rush of water; (5) the village officers and the nirgantis are held responsible for seeing that all necessary precautions are taken to ensure the safety of the tank.

(ii) In the case of works such as chains of tanks, and tanks adjoining public roads and lines of railway, the clearance of the calingulas at least a fortnight before the usual date of the setting in of the periodical rains must be insisted on, unless close watching can be ensured. Collectors must decide, in communication with the District Engineer and with reference to the circumstances of each tank of this class, whether the bunding of the calingulas may be permitted, and may impose such restrictions as they think proper.

B.P. 3182, d. 9-7-77.

4. *Encroachments on tank-bunds.*—Collectors should be careful not to permit any encroachments on tank bunds by the holders of lands lying under them. Where such cultivation has been carried on for a series of years, and where the safety of an important irrigation work is at stake, it will be advisable to purchase the land rather than run the risk of having the tank injured.

B.P. 7103, d. 27-10-62.

5. *Customary labour.*—It is duty of the Collectors to see that the customary labour on irrigation works is performed in each village of their districts as authorized by section 6 of Act I of 1858. This customary labour is invariably to be performed by the ryots themselves, or at their expense, except in cases where the villagers have agreed to the payment of a cess in lieu of it. Only such labour as is customary can be exacted, and no precise money limit can be laid down. In most districts it will include the following:—(1) to fill up gullies or other inequalities caused by rain or the treading of cattle, etc., upon the bunds of tanks and channels. (2) To check the growth on bunds of prickly-pear or other similar rank and pernicious weed. (3) To clear away such underwood from the bunds of tanks as may be considered by the Executive Engineer to be injurious. (4) To clear out the deposits from tank sluices and from river and spring channels so as to afford a sufficient opening for the supply of water to flow to the fields. (5) To clear and repair the earthwork of petty and branch

channels, and clear away the accumulations in all channels issuing from tanks which obstruct the flow of water to the fields. (6) To keep in order the supply channels of tanks to such extent as is sanctioned by local custom. (7) To watch the bunds of all tanks during rainy weather; to turf the parts, acted on by the waves, which appear leaky; to open and close the calingulas; and generally to perform minor duties of this nature in order to prevent breaches and other accidents. (8) To construct ring dams at breaches, and where necessary to temporarily strengthen the bunds of tanks during the season of cultivation; and in general, by that constant care and attention which residents on the spot can alone exercise, to preserve the works of irrigation, in which they and the Government have a common interest, from those small injuries which, if unchecked, may lead to serious loss and expense. (9) To uncover the sluices in tank bunds, so as to enable the officers of the Public Works Department to inspect them in case they should require repair.

B.P. 1778, d. 6-4-61. B.P. 5024, d. 2-8-62.

6. *Removal of prickly-pear on tank or channel bunds.*—When prickly-pear has overrun to a great extent the bunds of tanks or channels, the cost of removing it may, in special cases, be borne by Government. [a] The work will be carried out by the officers of the Revenue Department who, in the case of major irrigation works, will be placed in funds by the Public Works Department.[a] When once the initial removal has been effected at the cost of Government, all subsequent clearance must be carried out by the ryots themselves at their own cost; and ordinarily they may reasonably be required to clear tank bunds and distribution channels overgrown with prickly-pear before any expenditure is incurred by Government in repairing or deepening them.

B.P. 172, d. 11-4-93. B.P. 259, d. 18-5-93.
[a] B.P. 375, Sett., d. 17-11-05.

7. *Planting on the margin of the water-spread.*—Trees such as the Acacia Arabica, and grasses used for thatching, as well as the grass used as food for buffaloes and milch cows, which is known by the native name of "Tandan kuttai," may be planted along the outer edge of the water-spreads of tanks either by the inhabitants of the village, on permission previously obtained, or by the Forest Department. No pattas should in this case be issued for the land, and no revenue should be raised from it or from the trees, except in the case of trees which have been planted by Government, the proceeds of which should be credited to "Forests."

8. *Communal rights in tank-beds.*—It is of the utmost importance that the communal rights of the villagers in all grazing ground, including, of course, the beds of tanks when dry, should be carefully maintained, and any step calculated to lead to a supposition that individual rights can be created in the land forming the water-spread of a tank should be carefully avoided.

B.P. 6104, d. 17-8-69.

87. Maintenance of minor irrigation works.—Collectors are in charge of the maintenance of all works irrigating less than 200 acres excepting such of them as have, for special reasons, been classed as Imperial by the Public Works Department. The following rules should be observed in obtaining and accounting for funds for the upkeep of such works:—

G.O. 284 I., d. 5-5-80.

RULES REGARDING THE PROCEDURE TO BE OBSERVED BY REVENUE OFFICERS IN OBTAINING AND ACCOUNTING FOR FUNDS FOR THE UPKEEP OF MINOR IRRIGATION WORKS.

I.—Estimates and Allotments.

(i) The maintenance of minor irrigation works by the Revenue Department is, as a rule, limited to the repair of masonry and earth-work, and to the re-construction of injured works. No other work should be undertaken, except in consultation with the Executive Engineers who are required to assist the Revenue officers in such matters with their professional advice and by the preparation of the necessary plans and specifications, should the work proposed be approved.

G.O. 965, d. 6-11-86. B.P. 318, Sett., d. 3-9-87.

(ii) No new works should ordinarily be executed from the maintenance grant, but in cases where it would be useless to carry out repairs without providing new sluices, it is competent to the Revenue Department to construct such sluices in accordance with the standard plans furnished by the Public Works Department. In all such instances, however, full explanation of the necessity of the new works should be given in the lists forwarded to the [a] Superintending Engineer concerned. [a] Revenue officers may also carry out the restoration of works which have deteriorated by continued neglect, provided the cost is less than one-fifth of the aggregate revenue during the preceding five years.

B.P. 402, d. 2-5-88.
B.P. 458, d. 19-5-88.
B.P. 135, Sett., d. 17-5-05.
B.P. 328, d. 13-10-05.
B.P. 166, d. 14-5-06.
[a] B.P. 409, Sett., d. 1-11-06.

(iii) [b] Collectors are authorised to sanction the execution of repairs to minor irrigation works other than the clearance of silt in spring channels, provided (*a*) the cost does not exceed Rs. 2,500 and (*b*) estimates between Rs. 500 and Rs. 2,500 are approved by the Superintending Engineer. In emergent cases, however, the Collector may, if he thinks it desirable, ask the advice of the Executive Engineer in regard to estimates between Rs. 500 and Rs. 2,500.[b]

[c] Estimates for works which may cost over Rs. 2,500 each or for the clearance of silt in spring channels, irrespective of cost, should be submitted to the Board of Revenue (Settlement Branch) for sanction, before the end of January in each year, through the Superintending Engineer concerned. Each estimate should be accompanied by a statement showing the ayakat and revenue particulars of the work in the form given in Appendix III.*[c] The Collector is authorized to sanction within his lump allotment excesses up to 10 per cent. on estimates sanctioned by the Board and to deal similarly with estimates passed by himself when the actual expenditure has exceeded his limit of sanction.

[d] A list of the estimates forwarded by Collectors to the Superintending Engineers should be submitted to the Board by the 31st January of every year, with information as to the dates on which they were actually despatched from the Collector's office.[d]

B P. 562, Sett., d. 21-12-00.
B.P. 328, d. 13-10-05.
[b] G.O. 3144, d. 18-11-09.
[b] B.P. 448, Sett., d. 14-12-09.
B.P. 166, d. 14-5-06.
B.P. 388, d. 19-10-06.
[c] G.O. 2370, d. 25-8-09.
[d] B.P. 409, Sett., d. 1-11-06.

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*Vol. II, page 291.

(iv) Estimates, when sanctioned, will be returned to the Tahsildar concerned, a duplicate copy being retained for use in the Collector's office.

(v) Collectors will assign funds for the works included in the sanctioned lists. They may transfer any grant sanctioned by them from any work included in a sanctioned list to any other such work; and in case of emergency, they may appropriate or transfer funds to any work not so included, provided that immediate report thereof is made to the Board, through the [a] Superintending Engineer concerned, [a] information as to the acreage and assessment of the work being given in the case of works costing more than Rs. 500. The object of this rule is to leave the detailed appropriation of funds to Collectors, subject only to the condition that the proposed expenditure has been included in a sanctioned list of works.

B.P. 738, d. 21-10-89. B.P. 166, d. 14-5-06.
B.P. 328, d. 13-10-05. [a] B.P. 409, Sett., d. 1-11-06.

(vi) Collectors should carefully scrutinize the progress reports submitted to them, and take such measures as may be necessary to secure the utilization of the full amount of the allotment before the close of the year.

(vii) Where, from any cause, a portion of the sanctioned allotment cannot be utilized, the Collectors concerned should give early intimation of the fact, so that the amount may be made available for expenditure in other districts. Such intimation should in any case reach the Board's office before the [b] 1st February.[b]

[b] B.P. 130, Sett., d. 7-7-02. B.P. 174, d. 24-7-02.

(viii) For the record of sanctioned estimates and allotments, a register in the form shown in Appendix IV * should be maintained by each Tahsildar. Column 8 of this register will show the amounts originally and subsequently allotted for each work. In the maintenance of this register the instructions entered at the foot of the form should be carefully attended to.

(ix) A similar register should also be maintained by each Collector, who should furnish each Divisional-officer with an extract relating to his division.

II.—Execution of Works.

(x) Works may be executed either by contract or by departmental agency.

(xi) In the case of works which it is proposed to give out on contract, Tahsildars should adopt the necessary measures to guard against any loss. Written agreements and securities, if need be, should be taken from contractors. Forms of deeds can be obtained by the Collector from the office of the Executive Engineer of his district. As far as possible persons should be selected as contractors who hold lands irrigated by the works, and are therefore personally interested in their maintenance in a state of efficiency.

(xii) Payments for work done should be made, as a rule, monthly, on a certificate (*vide* form in Appendix V †) showing the quantities and value of the work executed, the quantities being duly attested by the subordinate in charge. The certificate should be filled up strictly in accordance with the instructions given on the form itself.

(xiii) Every payment to a contractor should be on account of some particular work. The practice of making payments to a contractor on general account is forbidden.

(xiv) Pending check measurement by Tahsildars or other superior officers, a deduction of not less than 10 per cent. should be made from all claims. Payment for unmeasured work is prohibited.

* Vol. II, page 292. † Vol. II, page 293.

(xv) In the case of small works, the execution of which occupies only a few weeks, it will be more convenient to measure up and pay for the work on its completion.

(xvi) When payment is made to a contractor, the whole quantity executed up to date of the work on account of which the payment is made should always be recorded in the contract certificate, as required by the instructions on the form.

(xvii) [a] The sole record of work done will be the measurement book (form No. 4). It will be the duty of the Tahsildar to see that the record is complete.

(xviii) The overseer or sub-overseer, as the case may be, should submit his measurement book (which should be in the form given in Appendix VI *) with each bill to the Tahsildar, who will, after each payment, make therein the entries required in paragraph 8 of the instructions printed at the opening page of the book.[a]

[a] B.P. 493, Sett., d. 26-10-00.

(xix) The foregoing rules must not be understood to prevent the frequent measuring up of work and corresponding payments for labour. On the contrary, every effort should be made by prompt settlement with contractors to obviate the necessity of making advances beyond the value of work done.

(xx) When work is done by daily labour, the basis of the account will be the Nominal Muster Roll (*vide* form in Appendix VII †). The period for which each of these rolls should be maintained will vary according to local custom, etc. They will be prepared in duplicate, one copy to be retained by the Tahsildar for office record and the other to be forwarded to the Collector with his accounts.

(xxi) Nominal rolls should be prepared in accordance with the instructions given on the reverse of the form. The amount due to the labourer, as well as that actually disbursed, should be shown. All persons, except those regularly-sanctioned employés whose salaries are chargeable to the head "Establishments," will be considered to be "Daily labourers," and their pay will be charged to the works on which they may be employed. A certificate should be furnished at the foot of the Nominal roll in support of the total amount shown to have been disbursed.

(xxii) Tahsildars and other superior officers inspecting works which are being carried out by daily labour should always muster the work-people to see that all who are entered in the Muster roll are actually present; and, in order to prevent subsequent fraudulent additions, should enter in ink, under their initials, the totals of all the "Days" columns up to the dates of their visits inclusive.

(xxiii) All measurements of work done by means of daily labour should, as in the case of work executed by contract, be recorded in the measurement book, which is the basis of all accounts of quantities. From the measurement book all quantities should be clearly traceable into the accounts. [a] Pencil entries in measurement books should not be inked over but left untouched; and no erasures should be made. The *contents or area* should however be invariably inked in. [a] Alterations should be made by scoring out the erroneous entry and substituting the correct one in red ink under the initials of the officer concerned.

[a] B.P. 44, Sett., d. 21-3-01.

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* Vol. II, page 301. † Vol. II, page 303.

III.—Cash and Stores.

(xxiv) With a view to obviate the unnecessary withdrawal of large sums from the treasury, as well as to ensure the more prompt submission of detailed bills for expenditure actually incurred, the system of allowing special advances to meet expenditure should be introduced.

(xxv) Under this system, a Tahsildar will be allowed an advance of such amount only as may be necessary for the actual requirements of his taluk, but not in excess of Rs. 500 in any case. The Collector, in sanctioning works for execution at the commencement of the year, will fix the amount of special advance to be allowed in each case, and communicate the fact to the Treasury officer.

(xxvi) It must be clearly understood, however, that the full amount of the special advance thus allowed is not necessarily to be drawn from the treasury at once, but only by instalments as required. And further, when, for any reason, the special advance in hand is not needed (as, for instance, when work ceases at the commencement of the rainy season), it must at once be refunded into the Treasury. Whenever a change of officers takes place, a receipt for the special advance outstanding must be obtained from the relieving officer.

(xxvii) These advances should be debited in the treasury accounts to "Advances repayable—Special advances," while the further payments made upon countersigned bills (clause xxxiv) will be debited to the Civil Department.

B.P. 487, Sett., d. 28-11-93.

(xxviii) The holders of these special advances will, as a rule, be Tahsildars and not officers of lower rank; and they will be responsible for distributing the advances allowed them as may seem necessary among the several overseers or maistries in charge of separate works within their taluks.

(xxix) A simple memorandum will be maintained by the Tahsildar showing all transactions connected with his special advance.

IV.—Accounts.

(xxx) The accounts of minor irrigation works will be of two kinds, viz., those required to be maintained and rendered—

(1) By Tahsildars. (2) By Collectors.

(xxxi) The registers and accounts to be maintained by Tahsildars will be the following:—

(a) Register of sanctioned estimates and allotments (Appendix IV *).
(b) Measurement books (Appendix VI†).
(c) Register of works (Appendix X ‡).

(xxxii) As regards the register of sanctioned estimates and allotments, see clause (viii) above. Measurement books have been dealt with in clauses (xviii) and (xxiii).

(xxxiii) When funds are required by the Tahsildar in payment for work, he will prepare a detailed bill, duly dated and numbered, and send it together with the vouchers (nominal rolls, contract certificates, and other vouchers which support the expenditure) to the Divisional Officer. [a] Establishment pay, travelling allowance and contingent bills will be drawn and

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* Vol. II, page 292. † Vol. II, page 301. ‡ Vol. II, page 309.

paid at the Sub-Treasuries and will be submitted to the Accountant-General's office for audit with the vouchers of the first and second list of payments for each month. In the case of establishment pay and travelling allowance bills pre-audit by the Huzur Treasury, and countersignature by the Divisional-officer must precede payment. Contingent bills do not require pre-audit by the Huzur Treasury, but they should, where possible, be countersigned by the Collector before payment.[a]

B.P. 272, Sett., d. 1-8-04. [a] B.P. 433, Sett., d. 3-11-04.

(xxxiv) The Divisional-officer, after scrutinizing the bill, will countersign and forward it, together with the vouchers relating thereto, to the Treasury officer, issuing at the same time a payment order to the Tahsildar concerned, who will, on the authority of that order, draw the amount from his treasury and pay the bill. The payment order of the Divisional-officer should invariably refer to the number and date of the bill in payment of which it is issued, and the fact of the issue of the payment order should be entered at the foot of the detailed bill, before it is passed on to the Treasury officer.

(xxxv) As soon as possible after the completion of a sanctioned work, a completion report in the form given in Appendix VIII* will be drawn up by the Tahsildar or, where it may not be possible for him to inspect the work in person, by the Deputy Tahsildar, and sent to the Collector through the Divisional-officer. In the case of works costing less than [b] Rs 1,000 [b] each, a consolidated report (Appendix IX†) may be submitted for all the works concerned.

B.P. 591, d. 3-7-88. [b] G.O. 2370, d. 25-8-09.

(xxxvi) It will be necessary for the Tahsildar also to maintain a register of works (*vide* Appendix X‡) for showing the progress of expenditure from month to month on each particular work. It is not necessary that expenditure under sub-heads should be shown in this register ; it will suffice to enter the total expenditure on each work for the month distributed according to the two classes of charge, viz., (1) work done by contract and (2) work done by daily labour.

(xxxvii) From this register, the prescribed progress report (in the form given in Appendix XI§) will be prepared by the Tahsildar at the end of every [c] quarter [c], showing the total expenditure up to and in the month on each work, and forwarded to the Divisional-officer, who will submit to the Collector at the end of every quarter, a consolidated return relating to the works in the several taluks comprised in his division. [c] For the last three months of the year, however, a monthly report in the same form should be submitted, a copy of it being sent at the same time direct to the Collector.[c]

[c] G.O. 2370, d. 25-8-09.

(xxxviii) The registers and accounts to be maintained by Collectors are—

(1) Register of sanctioned estimates and allotments (Appendix IV ||).

(2) Register of works (Appendix X‡).

Of these, the first has already been referred to (clause viii).

(xxxix) The register of works will be written up ¶ on receipt of the progress report to be rendered by Divisional-officers and Tahsildars under clause (xxxvii) *supra*. The latter should first be checked by comparison with the detailed bills paid during the month (clause xxxiv).

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* Vol. II, page 307. † Vol. II, page 308.
‡ Vol. II, page 309. § Vol. II, page 310. || Vol. II, page 292.
¶ Quarterly during the first nine months in the year and monthly during the remaining three months.

(xl) From the detailed bills received under clause (xxxiv) *supra*, a consolidated bill (in the form given in Appendix XII*) for the whole of the works of each district will be prepared every month and sent to the Accountant-General in support of the debits in the treasury account. The bill will show separately, as provided in the form, the expenditure incurred on daily labour and on contract.

(xli) Expenditure under the head "Contract" will be vouched for by contract certificates. No vouchers for expenditure on daily labour need be submitted to the Accountant-General; it will be sufficient if in this case a certificate at the foot of the consolidated bill be signed by the Collector to the effect that vouchers for the amount specified have been duly received and filed in his office.

(xlii) Besides contract certificates, completion reports should also be sent to the Accountant-General when received from Tahsildars (clause xxxv).

B.P. 272, Sett., d. 1-8-04.

(xliii) The detailed bills received from Tahsildars will be filed in the Collector's office separately, taluk by taluk, for facility of reference. The nominal rolls received in support of expenditure on daily labour (which, as already stated, need not be sent to the Accountant-General) should be filed with the detailed bills.

(xliv) A progress report (in the form given in Appendix XIII †) should be submitted quarterly by Collectors to the Board of Revenue (Revenue Settlement, Land Records and Agriculture). This form is similar to that prescribed for Tahsildars (clause xxxvii), but omits details in the column for expenditure of the current month. The report need not be prepared in detail for each work in progress, but should show lump sums only.

B.P. 318, Sett., d. 3-9-87. B.P. 417, Sett., d. 10-12-96. G.O. 2370, d. 25-8-09.

V.—Works costing more than Rs. [a] 2,500 [a] each.

[a] B.P. 346, Sett., d. 16-9-06.

(xlv) All expenditure on these works will be accounted for as against the grant for "Public Works in charge of Public Works officers," and will be audited by and brought on to the books of the Deputy Accountant-General, Public Works Branch. Revenue officers, who incur the expenditure, will act as disbursers of the Public Works Department.

(xlvi) Collectors will be placed in funds by the Deputy Accountant-General, Public Works Branch, by means of letters of credit, for which applications should be made to him in the form given in Appendix XIV ‡ by the 10th of each month for the requirements of the succeeding month.

(xlvii) A monthly abstract of receipts and disbursements showing the total cash received and the total expenditure incurred on each work in progress should be forwarded to the Deputy Accountant-General, Public Works Branch, in the form given in Appendix XV § by the 8th of the following month. Vouchers shall be sent for all payments in excess of Rs. 10 each, except for service labels, telegrams and establishment charges.

B.P. 286, Sett., d. 5-11-01. B.P. 293, Sett., d. 21-8-03.

(xlviii) (*a*) On completion of each original work or repair, a completion report in the form given in Appendix XVI ‖ should be submitted to the Deputy Accountant-General, Public Works Branch, for final audit and record in his office.

B.P. 286, Sett., d. 5-11-01. B.P. 109, Sett., d. 30-3-03. B.P. 293, Sett., d. 21-8-03.

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* Vol. II, page 311. † Vol. II, page 312. ‡ Vol. II, page 313. § Vol. II, page 315. ‖ Vol. II, page 319.

(*b*) The forms to be adopted in connection with these works are printed as * Appendices XIV to XXIII

B.P. 181, Sett., d. 27-5-03. B.P. 293, Sett., d. 21-8-03.

88. Reports on irrigation projects—*Points to be noted.*—Revenue officers are required to furnish full information on the revenue and financial aspects of all irrigation projects investigated by the officers of the Public Works Department, and officers of the Public Works Department are required to communicate, at an early stage of the investigation, with the Collector of the district and to obtain his views on the revenue aspects of the project. In addition to such interchange of views in the preliminary stages of investigation, every final report must be accompanied by a report by a Revenue officer on the financial prospects of the scheme. In the case of small projects, this note should be furnished, on the requisition of the Public Works Department, by the Divisional-officer or Collector. Where the project is large or of special importance, a special Revenue officer will usually be appointed for the purpose.

2. *Notes which are intended to accompany final scheme reports*—(i) *Points to be dealt with.*—The following points should be dealt with:—

1st. Whether the extent of land intended to be irrigated is available and suitable for irrigation: the nature of the land, and the crops to be irrigated, as judged from an agricultural point of view, should be dealt with in some detail;

2nd. Whether the introduction of irrigation on unirrigated tracts or the extension of irrigation in partially irrigated tracts is desired or is likely to be appreciated by the people generally;

3rd. Whether the population of the tract to be irrigated is sufficient to allow of a reasonably rapid spread of irrigated cultivation;

4th. What are the respective extents, within the limits of the intended field of irrigation, of—

(1) Occupied land held direct from Government;
(2) Government waste;
(3) Zamindari land;
(4) Inam land;

5th. What extent (if any) of land, included in the area to be irrigated, will be entitled to water without payment of water-rate;

6th. What water-rates are intended, or recommended, to be levied.

When the tract is already partially irrigated, the actual water-rates obtained from such irrigation should be stated or deduced from the consolidated assessment, if no separate water-rate is levied. Otherwise, the proposals should be compared with the irrigation revenue derived from some neighbouring and similarly circumstanced tract of country;

7th. Whether irrigation is likely to spread concurrently with the progress of the works, *i.e.*, whether it is probable that the water will be taken as it becomes available and what will be the probable rate of growth until the full or ultimate area provided for is attained;

Note.—There is a special form for exhibiting the estimated growth of area and revenue with the consequent financial results, and in the case of all projects requiring the sanction of the Government of India, the form must be prepared and signed by the Revenue officer as well as by the Public Works officers.

Government of India's Circular XVII of 1880.
Form 3 (G.O. No. 314 I., dated 17th May 1880).

8th. Whether the land compensation provision is adequate, with reference to the selling price of land as shown by the registration returns;

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* Vol. II, pages 313 to 351.

9th. Whether the bridges or other means of communication which it is proposed to construct are adequate.

(ii) *Estimated area of irrigation.*—In the case of large projects, the estimated area of irrigation is usually a certain proportion of the area commanded by each canal, or in each section of the tract of country to be dealt with. What the proportion is in each case has to be stated in the report, and it will be for the Revenue officer to express an opinion as to whether having regard to the population, their habits and circumstances, the proportion adopted is reasonable. It is not necessary that the Revenue officer should be informed, or that he should attempt to ascertain exactly what lands in individual villages will, or may be, irrigated. For every canal there will be a water distribution statement, showing not only the area intended to be irrigated thereby, but giving the names of all the primary distribution channels and the area to be supplied by each. The Revenue officer has then to satisfy himself approximately and generally that these areas of suitable land are available and that the people are willing to irrigate them.

(iii) *Areas to be shown on the survey plans.*—The areas commanded will be shown on the survey plans, and their general correctness may be accepted on the responsibility of the Public Works officers. The names of villages and their boundaries will also be indicated. Then, from the area commanded in each village, the Revenue officer will be able to deduct the portion unsuitable for irrigation, or entitled to free irrigation, showing both the area of the latter and the grounds of its exemption. When, as in the case of the Gōdāvari and Kistna deltas, a large part of the assumed proportion of area commanded is already irrigated, it will be comparatively easy to decide whether the rest, intended to be provided for, is likely to be irrigated, or whether any reduction of the total would be desirable.

(iv) *Extension of irrigated area.*—It is of course open to the Revenue officer to express the opinion that it would be desirable to provide for the irrigation of a larger area than may have been contemplated in the project arrangements, though such arrangements are generally based upon the available water-supply. It is immaterial if the area available for irrigation be found to be greater than that which the Public Works officers have proposed to irrigate.

3. *Notes which are to accompany preliminary reports* should, as far as possible, deal with the points referred to in paragraph 2, but detailed statistics need not be given.

G.O. 454, d. 19-5-06. B.P. 220, Sett., d. 15-6-06.

88-A. Provision of communal lands in areas commanded by a new irrigation project.—Whenever a new irrigation project is sanctioned, the Collector of the district in which the areas commanded by the project lie, should immediately select and set apart lands within those areas which will be required for communal purposes such as village-sites, burial-grounds, threshing-floors, grazing-grounds, etc., and for roads, cart-tracks and other public purposes. If any patta or inam lands are required for these purposes, he should immediately take steps to acquire them under the Land Acquisition Act, before the execution of the project is begun and the value of the lands thereby enhanced.

G.O. 2632, d. 10-8-10. B.P. 229, d. 24-8-10.

89. Quarrying by the Public Works Department—*When permitted free of charge.*—For the construction and repair of Government works, the Public Works Department will be permitted to quarry *free of charge* materials, such as earth, stone, gravel, etc., on lands at the disposal of Government (*i.e.*, reserved forests, reserved lands and unreserved lands).

B.P. 1596, d. 15-8-72. B.P. 442, For., d. 11-10-97. B.P. 283, 7-11-12.

2. *In unreserved land at the disposal of Government.*—In the case of unreserved lands which will, as a general rule, be available for the excavation of materials for making and repairing roads, embankments, tank bunds and similar works, the following rules should be observed :—

(1) The Overseer of the division should satisfy himself, after making due enquiries from village officers and the villagers, that the land to be operated upon is really unreserved State land, and should take measures to mark out the limits within which quarrying or digging is to take place, special care being taken that existing roads are not injured and that all pits are sunk at a reasonable distance from the road side.

(2) In cases where a large quantity of material exists which is likely to be required as a permanent source of supply, the Tahsildar should be directed to hand over the land to the Public Works Department as a Government quarry.

(3) In all cases other than those where the occupation is of a strictly temporary nature, intimation should be given to the Tahsildar, in order that darkhasts may not be accepted for the land without previous communication with the Public Works Department.

(4) Karnams and Monigars should furnish the officers of the Public Works Department with such particulars as they may require in regard to the position of unreserved State lands in their respective villages, and submit a report to the Tahsildar whenever a quarry or excavation is opened. If the Tahsildar sees any objection to the quarrying operations being carried on, he should at once address the Public Works Department officer in charge of the sub-division, and also make a report to the Divisional-officer.

(5) When new lines of road or embankments are laid out through Government waste land, a margin should be marked out to a width of 22 yards on each side of the centre of the road.

B.P. 1596, d. 15–8–72. B.P. 442, For., d. 11–10–97.

3. *In reserved forests and reserved lands.*—As regards reserved forests and reserved lands, the Forest Department retains its full powers of control, and subject to the orders of superior authorities will fix and limit the localities where quarrying operations may be carried on by the Public Works Department and impose such conditions as it may consider necessary for the safety of its forest and the convenience of its works.

Para. 4 of the Government of India's letter printed in B.P. 442, Forest, d. 11–10–97.

4. *In private land.*—Officers of the Public Works Department and their contractors are forbidden to enter on private land without the permission of the owner. When they are unable to come to terms, Revenue officers will aid them, and if necessary the land should be taken up under the Land Acquisition Act. Any Government servant encroaching on private land for materials without the consent of the owner will be held personally responsible for his acts if sued in the Courts, except in cases of proved emergency. When excavations are made in private land, officers of the Public Works Department must make it a point to measure the work with the least possible delay. Tahsildars should render all possible assistance in making amicable arrangements for permission to dig, and every opportunity should be taken to secure a space of ground adjoining tank bunds and other embankments from which materials can be dug when required for repairs. Whenever practicable, excavations for the repairs of tanks should be made in the beds of the tanks themselves.

B.P. 1596, d. 15–8–72. B.P. 330, d. 25–2–81.

Chapter IX.

ACQUISITION OF LAND FOR PUBLIC PURPOSES.

90. Acquisition of land for public purposes—

SECTION (i).—GENERAL INSTRUCTIONS.

Land to be acquired invariably under the Act.—[a] Whenever land which does not already vest in Government is permanently required for Government purposes [b] and whenever Local Boards or Municipal Councils apply to the Collector to acquire land for them [b], it should invariably be taken up under Act I of 1894, as acquisition under the Act confers an indefeasible title.[a] [c] In acquiring land for temporary occupation also, the Act (*i.e.*, Part VI thereof) should be applied whenever practicable.[c]

[a] G.O. 2137, d. 28-6-77. [a] G.O. 408, d. 6-5-91.
[b] G.O. 825, d. 25-3-09. [b] G.O. 1792, d. 6-7-09.
[c] B.P. 437, d. 16-8-92.

Note.—Land acquired at the cost of a local body vests absolutely in that body.

G.O. Mis. 1110 L., d. 8 9-03. B.P. 219, d. 4-11-03.

2. *Act not to be applied when Government dispute title to land.*—When Government dispute the title to any land, recourse cannot be had to the provisions of the Act for the purpose of securing a decision regarding title, as the Act cannot be applied unless there is a person entitled to receive compensation for the land acquired.

B.P. 5803, Mis., d. 19-11-95. I.L.R., Vol. VII, All., page 817.

3. *Act not to be applied to land already occupied by another department of Government.*—Proceedings under the Act should not be resorted to when one department of Government desires to obtain land in the possession and use of another department. In such a case reference should be made to the head of the latter department.

B.P. 302, d. 9-9-97.

4. *Districts where village-site may be provided by the State.*—In districts other than those noted in the margin, land required for the formation or extension of village-sites may be acquired under the provisions of the Act, Government having declared under section 3, clause (*f*) of the Act, that in such districts it is customary for the State to provide village-sites.

Madras.
The Nilgiris.
South Canara.
Malabar.

B.P. 196, d. 17-6-95.

5. *Proceedings under Act not to be retrospective.*—[d] Ordinarily, land should not be entered upon until all the preliminary steps prescribed by the Act have been taken. In urgent cases, however, entry may be made with the permission of the owner and in anticipation of the application of the Act.[d] [e] But proceedings under the enactment will have no retrospective effect so as to validate any act of an officer of Government in relation to the land prior to the issue of a notification under section 6 of the Act.[e] [f] Whenever land

has been entered upon in anticipation of the making of an award under section 11 of the Land Acquisition Act, 1894, every letter on the subject should be marked "urgent—interest on cost of acquisition is running." [f]

[d] B.P. 287, d. 29-7-96. [e] B.P. 206, d. 18-6-97.
[f] G.O. 2855, d. 21-9-11.

6. *Special officer for acquisition of land.*—[a] Whenever land is required for an extensive public work, the cost of a special officer to settle the compensation should be provided for as part of the cost of the acquisition. The additional charge involved will generally be more than counterbalanced by greater economy in the payment of compensation and the saving of interest and other charges consequent on a prompter settlement of claims.[a] [b] An officer specially appointed for the acquisition of land for public works will obtain funds and make disbursements and account for them in the same manner as an officer of the Public Works Department. In other respects, he will be under the control of the Collector of the district in which he is working. To avoid delay, however, he may be permitted to correspond direct with the railway authorities regarding land plans, etc., and to send the necessary draft notifications to Government direct.[b] [c] Except when a special officer is appointed as above, the incidental charges connected with the acquisition of land will be treated as land revenue contingencies,[c] [d] and the cost of any special establishment temporarily employed under revenue officers will be debited to Land Revenue.[d]

[a] G.O. 1007, d. 24-8-80.
[b] B.P. 391, d. 25-10-95.
[c] B.P. 335, d. 20-5-89.
[d] B.P. 249, d. 15-3-88.
[d] B.P. 1025, d. 18-12-88.

SECTION (ii).—PROCEDURE PRELIMINARY TO PUTTING THE LAND ACQUISITION ACT INTO FORCE.

7. *Application for land to be made to Collector—Valuation to be furnished by Collector.*—(i) [a] In all cases in which land is required by a department of Government or has to be acquired for local fund or municipal purposes, the department or local body concerned should apply for the same to the Collector and should forward at the same time a sketch of the land required.[a] [b] When immediate action has to be taken, the application may be sent to the Revenue Divisional-officer direct, copy being sent to the District Collector to enable him to exercise a check on the transactions.[b] The [c] Collector [c] or [b] the Divisional-officer [b] [c] will, thereupon, either personally or through one of his subordinates, inspect the locality in company with an officer of the [a] department or local body [a] requiring the land. The land should then be staked out on the ground and a statement jointly prepared by the two officers in the form given in Appendix I * showing the position and area of the land and the probable cost of its acquisition. The object of the statement is to enable the [a] department or local body [a] requiring land to obtain the necessary departmental and Government sanction for the cost of the acquisition. The statement should be forwarded under the signature of the District Collector to the officer who made the application. The entries in columns 5 to 17 of the statement will, as a rule, be based on information obtained from the village authorities, who should be held responsible for the correctness of the same. Special care should, however, be taken to scrutinize the entries in columns 13 to 17, which should contain the most accurate possible estimate of the value of the land and other property to be acquired. When only a part of a registered revenue field is required, the fact should be noted in column 7.[c]

* Vol. II, page 352.

(ii) [d] In the case of large projects, such as railways, canals, etc., Collectors may, in lieu of the statement prescribed above, furnish data in the following specimen form showing the estimated average value per acre as near as may be for the different classes of land in the localities affected by the project:—

Miles.	Rupees per acre.			Remarks.
	Cultivated.		Unculti-vated.	
	Irrigated.	Unirrigated.		
3–15	* 80	30	10	Town lands of Rampur. Land within municipal limits will cost about Rs. 900 an acre; and in the town itself, say, Rs. 3 a square yard.
15–17	300	120	30	
17–27	50	25	5	* Land under tea will average about Rs. 800 per acre.

(iii) To enable the Collector and his subordinates to furnish the valuation in the case of large projects, the department concerned should furnish a separate sketch map for each district affected by the project showing the exact course of the centre line of the land to be taken up and containing references to villages and towns. This map should be drawn to a scale of one inch to the mile and should show village boundaries wherever they have been surveyed. The distances should also be marked upon it, and the average width of the strip to be taken up should be stated. For land near towns, or which for other reasons is likely to have a specially high value, a map on a sufficiently large scale should be prepared, showing the approximate boundaries of the land likely to be required with a note of any valuable trees, buildings, or other property for which compensation will have to be paid in addition to the price of the land itself.[d]

[e] In cases in which private negotiations with owners of land as a preliminary measure would result in economy, departmental and local officers may be permitted to negotiate, either directly or by deputy, with owners, with the object of coming to an amicable settlement with them, as to the price to be paid *previous* to the initiation of proceedings under the Act, and with a view to guard against subsequent exorbitant demands or awards. The statement of the settlement thus arrived at should take the form of an agreement that the owner is willing to sell for a specified sum *plus* 15 per cent. for compensation, the sum of the two being the actual price agreed on.[e]

[a] G.O. 825, d. 25–3–09. [a] G.O. 1792, d. 6–7–09. [b] B.P. 156, d. 20–5–95.
[c] G.O. 418, d. 24–2–65. [c] G.O. 408, d. 6–5–91. [d] B.P. 43, d. 1–2–96.
[e] B.P. 265, d. 10–10–07.

8. *Statement of owners' objections.*—[f] The draft notification submitted to Government under section 6 of the Act should be accompanied by a statement taken from the owners or occupiers of the land embodying their objections, if any, to its acquisition, with such remarks as the Collector may have to offer.[f] [g] Where, however, as in the case of large projects, it is necessary to complete the acquisition of land regardless of the owner's

consent, the submission of objection statements will not be insisted on. Such statements should be taken whenever feasible; and in cases where they are not submitted, a note explaining the reason of the omission should be appended to the draft notification for the acquisition of the land.[g]

[f] B.P. 5424, d. 26-7-69. [g] B.P. 134, d. 10-4-96.

9. *Procedure in submitting draft declaration to Government.*—[a] Before submitting a draft declaration under section 6, the Collector should take care to ascertain [b] whether the expediency of the acquisition, its cost and any other connected questions have been duly settled [b] by the proper authority [a] and [c] whether the requisite funds have been allotted.[c] [b] After these matters have been satisfactorily arranged, and not till then, the necessary sanction of Government should be sought [b] by submitting a [a] draft declaration or an application for temporary occupation of the land under section 35 of the Act, as the case may require,[a] [d] direct to the department of the Government Secretariat which budgets for and carries out the work.[d] The forms for this purpose will be found in * Appendices II and III.

B.P. 172, d. 22-7-02.
[a] G.O. 408, d. 6-5-91.
[b] G.O. 542, d. 21-6-02.
[c] B.P. 186, d. 18-9-00.
[d] B.P. 97, d. 10-3-94.

SECTION (iii).—PROCEDURE AFTER THE ACT IS PUT IN FORCE.

10. *After publication of declaration.*—After the publication of the declaration above referred to, the Collector or other officer specially appointed to perform the functions of a Collector will proceed to acquire the land in the manner directed by the Act. [e] It has been held that the Collector is in no sense of the term a Judicial officer, and that the proceeding before him is not a Judicial proceeding. He acts as the agent of Government or of the Company for which Government take up the land. If the owner of the land desires a Judicial decision as to its value, he can obtain it by requiring the matter to be referred by the Collector to the Court.[e]

[e] B.P. 288, d. 15-10-06.

11. *Basis of award.*—The award made by a Collector under section 11 of the Act may be based on reports of subordinate officers, provided that notice of the date on which the award is to be made has been served on or sent to the parties interested in the manner prescribed in section 9 (3) and (4) of the Act. [f] The statement of settlement referred to in the concluding portion of paragraph 7 should be communicated to the acquiring officer who, though not strictly bound to accept in his award the price agreed upon beforehand, will no doubt do so in ordinary cases.[f]

B.P. 258, d. 14-6-94. B.P. 65, d. 24-3-02.
[f] B.P. 265, d. 10-10-07.

12. *Findings to be recorded in the award.*—(i) A Collector's award must, as provided in section 11, Act I of 1894, always contain findings as regards (*a*) the true area of the land, (*b*) the compensation payable in his opinion.

(ii) The compensation payable for the land will include—

(1) [a] its value, subject to full assessment, including the value of any trees and buildings standing on it when the declaration under section 6 was published, *i.e.*, in the normal condition in which it would then have come into the market, and [a]

* Vol. II, pages 353 and 354.

(2) in cases in which less than the full assessment is charged on the land and the claimant is entitled to compensation in cash for the loss of this privilege (*i.e.*, if he is the holder of an inam other than unenfranchised service inam), [b] twenty times [b] the amount of the assignment of Government revenue to which he is entitled.

N.B.—(1) 15 per cent. of each of these amounts should be awarded in addition thereto in accordance with section 23 (2) of the Act.

(2) The assignment of Government revenue to which an inamdar is entitled will appear from his title-deed where one has been issued: if no title-deed has been issued the assignment should be valued with due regard to the reversionary rights of Government. When the assessment specified in the inam register has been revised by a subsequent revenue settlement, the assignment of Government revenue to which the inamdar is entitled should be determined with reference to the revised assessment.

(iii) In case less than the full assessment is charged on the land in consideration of services to be rendered by its holder either to the State or to the community, the value of the assessment so foregone should not be entered in the award but should be adjusted by the Collector in the manner prescribed in paragraph 22 below.

(iv) Except in cases of emergency, the owner of standing crops should be allowed to harvest them before the land is taken possession of, and their value should not be entered in the award. Should it be necessary, however, to take possession of the land with crops [a] standing thereon, the amount of damage sustained by the person interested by reason of the taking of such crops [a] should be awarded in accordance with section 23 (1) "secondly." This amount will not be subject to enhancement under section 23 (2) on account of compulsory acquisition.

(v) Clause (iii) of section 11, which requires the Collector to record a finding as regards the apportionment, among the persons interested, of the total compensation awarded by him, must be read with sections 30 and 31 (2) of the Act in cases where there is a dispute as to the title to receive compensation or as to the apportionment of it. In such cases the Collector may either record a finding on the point or refer the same for the orders of the Court, [c] and shall, in every such case deposit the amount of compensation in Court under section 31 (2) of the Act.[c]

[a] B.P. 350, d 3-12-06.
[b] Paragraph 1 (2) of the Government of India Resolution in B.P. 308, d. 16-11-98.
[b] B P. 22, d. 8-2-00. [b] B.P. 65, d. 24-3-02.
[c] G.O. 3170, d. 19-11-09. B.P. 295, d. 15-12-09.

(vi) If under section 31 (3) or (4) of the Act arrangements have been made to grant compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement prescribed at page 267, Volume I of the Civil Account Code.

B.P. 206, d. 23-7-07.

(vii) Act I of 1894 (India) does not contemplate the award of compensation in instalments for the interests in lands acquired. Under clauses (ii) and (iii) of section 11, the land acquisition officer should determine once for all the amount of compensation due for all the interests in the land and apportion it among those entitled to receive it.

G.O. 2664, d. 13-8-10. B.P. 230, d. 25-8-10.

13. *Discretion allowed to valuing officer.*—Subject to the foregoing remarks the value of land as well as of the various interests therein should be determined by the officer appointed for its acquisition according to his good

sense and discretion and with due regard to the provisions of sections 23 and 24 of the Act. In special cases, as for instance, when land under tea or any specially valuable product has to be taken up, the valuation should be made in accordance with special instructions to be issued by the District Collector. These observations apply also to the valuation of land for the purpose of paragraph 7 *supra*.

B.P. 43, d. 1-2-96. G.O. 432, d. 4-7-99.
G.O. Mis. 3659, d. 16-10-99. B.P. 65, d. 24-3-02.

14. *Taking possession.*—When an award has been made, possession of the land (if not already taken under section 17 of the Act) can be taken at once and need not be deferred till the compensation is paid. The acquisition is completed by taking possession and the land then vests absolutely in Government. Up to the moment of taking possession under the Act Government are at liberty to withdraw from the acquisition, but not afterwards.

15. (i) *Revision of award duly announced not permitted.*—An award made by a Collector under section 11 and duly announced under section 12 of the Act should not be revised or amended either by himself or by the District Collector even though the persons interested may consent to the revision or amendment.

B.P. 44, d. 1-2-96.

(ii) *Supplemental awards prohibited.*—The issue of supplemental awards is prohibited. Whenever it is found that any equitable claim has been overlooked in an award or that any mistake has been committed, the Collector should report the matter to the Board submitting the explanation of the officers responsible for the omission or other irregularity.

G.O. 2664, d. 13-8-10. B.P. 230, d. 25-8-10.

16. *Safeguards to be adopted against excessive awards.*—It is to be noted that while the Civil Court is competent to increase the amount of the Collector's award, it cannot award less than that amount. Also whereas section 18 of the Act gives the owner of land the right of appealing against the award of a Collector, Government are denied such a right in view of the executive control which they can bring to bear on the acts of a Collector. It is therefore most important that such control should be efficiently exercised. Accordingly all awards should be reported to the District Collector with particulars as to the area, soil, rate per acre and total amount in each case and with adequate explanation whenever the award exceeds the preliminary valuation. [a] If the officer making the award is not the Collector of the district, he should, before making the award, refer to the Collector any case in which he proposes to award more than 10 per cent. in excess of the original estimate, or more than Rs. 10,000 [b] or in which he considers that the evidence is conflicting or of such a nature that a civil court may possibly award a sum exceeding the estimate by 10 per cent. on appeal. [b] The Collector may require all cases to be referred to him before the award is pronounced; and the acquiring officer in making his final award should be guided by the instructions received from the Collector.[a] The District Collector should call for explanation from the officers responsible for the original valuation whenever their estimate is found to be materially lower than the value finally awarded. [b]If the land is to be paid for by another department of Government, the District Collector should enquire of that

department whether the acquisition should in the circumstances be completed.[b]

B.P. 43, d. 1-2-96. [a] B.P. 288, d. 15-10-06.
[b] G.O. 649, d. 9-3-09.

Note.—(1) The officer making the award should give sufficient notice of the date of the enquiry to be held under section 11 of Act 1 of 1894 to the departmental officer or the officer of the local body or Company concerned, so that he may, if so advised, appear in person or by agent, watch the proceedings, and produce evidence as to the value of the land, and should take into consideration any representation which such officer may make, whether it is made orally or by letter.

B.P. 288, d. 15-10-06.

(2) When the Collector receives notice from a Civil Court under section 20 (c) of the Land Acquisition Act he should forthwith communicate a copy of such notice to the local authority or company, if any, at whose cost land is being acquired. He should also address such company or authority by letter if the interests at stake are considerable.

(3) Even when a company does not directly pay for land, but is merely debited with the amount of compensation against its capital account, it should receive the notice referred to in notes (1) and (2) *supra*.

B.P. 59, d. 17-4-03.

(4) When a case has been referred to the Civil Court, the Collector should arrange for the defence of his award as if it were a suit against Government.

B.P. 288, d. 15-10-06.

17. *Awards largely in excess of estimate to be held in abeyance.*—When in the course of the acquisition of land for a large project, it is found that awards are likely to exceed the aggregate estimate for a district by 25 per cent. or more, the announcement of further awards should be suspended and a special report submitted to the Board through the District Collector.

B.P. 43, d. 1-2-96.

18. *Record of transactions and correction of karnams' field-measurement books and Revenue Survey maps.*—(i) [a] In order to ensure the maintenance of a permanent record of land acquired, information in the form printed as Appendix IV * should invariably be furnished to the Registration Department in respect of land taken possession of under sections 16 and 17 of the Act.[a] [b] Every modification in a "Collector's" award made by a "Court" under parts III and IV of Act I of 1894 and every alteration in the form of compensation made by a "Collector" under section 31, clauses 3 and 4 of the Act, subsequent to the award should be duly intimated to the registering officer concerned.[b] [a] Awards need not be separately registered under the Indian Registration Act.[a]

(ii) [c] In order to secure the proper correction of the revenue survey records with reference to changes effected under the Act for the acquisition of land for public purposes, the Collector should prepare measurement sketches indicating the precise position and extent of the land acquired, and connecting the boundaries thereof with existing survey maps, during the course of the acquisition proceedings. The procedure followed shall be that described in paragraphs 11 to 13 of Board's Standing Order No. 34-A, save that, where a special staff is employed under the acquisition officer, they will be responsible for the correctness of the demarcation and mapping, and the Land Records Inspector's duty will be restricted to plotting the sub-

* Vol. II, page 355.

divisions from the sketches prepared into the field atlas maintained by the karnam, and to seeing that the necessary entries are made in the karnam's accounts. [c]

[a] B.P. 382, d. 22-10-95.
[a] B.P. 93, d. 20-3-97.
[b] B.P. 457, d. 16-12-95.
[c] B.P. 258, d. 24-10-99.
[c] G.O. 764, d. 11-3-10.

Note.—(1) Where the sketch or land plan furnished under paragraph 7 *supra* is duly connected with the survey records, there will ordinarily be no necessity for the Collector to prepare separate measurement sketches; it will suffice if he indicates clearly and precisely the nature of the alterations made in the course of his proceedings.

B.P. 258, d. 24-10-99.

(2) Land Acquisition officers should communicate to the Revenue Divisional officer concerned a copy of every award which involves a change of registry in the survey records and village accounts and the latter officer on the strength of the award should cause the necessary changes to be carried into effect.

G.O. 2389, d. 4-8-11.
B.P. 202, d. 23-8-11.

SECTION (iv).—PAYMENT OF COMPENSATION IN CASH.

19. *Government of India's instructions regarding payment.*—The instructions framed by the Government of India for regulating the payment of compensation for land acquired for public purposes as well as the audit of such payments are given in Appendix C to the Civil Account Code, Vol. I. The following paragraphs contain the principal instructions, as applied to this Presidency.

20. *Rules to be observed in making payment in cash.*—(i) [a] The payment of compensation should be made as soon after the declaration of the award as possible, as, under section 34 of the Act, interest at 6 per cent. per annum is payable on the amount of compensation for the interval between the date of occupation and the date of payment. Accordingly the Collector or other officer duly empowered should, immediately after making an award under section 11, tender payment of compensation to such of the persons entitled thereto as are then present either personally or by their representatives.

(ii) To those who are not so present, a notice should at once be sent through the Tahsildar or the Deputy Tahsildar of the taluk or division in which they reside intimating the fact that an award has been made and stating that, unless the amount awarded is claimed by the party either personally or through a duly authorized agent within a time to be specified, the money will be placed in deposit and will bear no interest. The notice should be served in the manner prescribed in section 45 of the Act.

(iii) If the Collector's tender is accepted by the parties present, or if the parties afterwards appear before him in person or by duly authorized agents to take payment, whether in pursuance of the notice served or otherwise, the Collector should take a receipt in the form C or C C appended to the Government of India's rules and make the payment at once, if possible in cash, if not, by an order on the treasury.

(iv) Where the offer of payment is accepted, but the parties are unable to appear before the Land Acquisition Officer to receive the payment, the counterfoil receipt in form C should be filled up from the award statements, the space for the signature of the payee being left blank and the words "Paid in my presence to" being altered into "Pay to." The original should then be forwarded to the Sub-Treasury officer, within whose jurisdiction the parties entitled to payment reside, for disbursement

of the amount to them. The Sub-Treasury officer will furnish to the officer who issued the Pay orders a periodical return of the payments made thereon.[a]

(v) [b] If the claims to be paid are very small and the Sub-Treasury is situated at a distance from the villages of the claimants, arrangements should be made either to adjust the claims against Government dues or to pay the claimants in their own villages.

(vi) When the officer awarding compensation cannot proceed to the villages himself, payment should be made by Tahsildars during their tours.

(vii) The following procedure should be followed in order to place Tahsildars in funds for this purpose. The officer awarding compensation will fill in form C prescribed in the Government of India rules, with his own name, official designation, and signature, and endorse it thus:—

Pay to the Tahsildar of the taluk or order the sum of Rupees * annas * pies * only.
Rs. †
To
The Treasury officer at
Dated 191 . Official designation.

* In words. † In figures.

(viii) The voucher will then be forwarded to the Tahsildar concerned who will draw the amount from the treasury and pay the claimant in his village or somewhere near it, taking a receipt in form C. The receipt will, in due course, be forwarded to the treasury in adjustment of the original advance.[b]

(ix) [c] If the parties do not take payment within the time specified and do not apply for a reference to the Court under section 18 of the Act, the compensation money should be placed in Revenue deposit and dealt with in the manner prescribed in rule 6 of the Government of India rules.[c]

(x) [f] If the parties refusing payment desire a reference to the court or if there be no person competent to alienate the land or if there be any dispute as to the title to receive compensation or as to the apportionment of compensation, the amount awarded for the land must be deposited in the Civil Court under section 31 (2) of the Land Acquisition Act. Section 30 merely provides that in certain circumstances the acquiring officer need make no apportionment of the compensation in his award but may leave it to the Civil Court to do so. It does not allow him any discretion in regard to depositing the compensation in court in disputed cases. Under section 31, he is bound to make the deposit in every disputed case, *i.e.*, every case in which owing to any of the circumstances specified in the section he cannot make a complete award, which is accepted (at least under protest) by all the parties. He must in such cases deposit in the court the entire compensation awarded in the case though some of the parties may have accepted his award.[f]

[a] B.P. 370, d. 1-9-94. [b] B.P. 332, d. 1-9-96.
[c] B.P. 366, d. 29-9-96. [c] B.P. 17, d. 14-1-97.
[f] G.O. 3170, d. 19-11-09. [f] B.P. 295, d. 15-12-09.

21. *Payment into Court.*—[d] Rule 8 of the Government of India rules provides that all payments into "Court" on deposit should be made by means of cheques in favour of the presiding officer of the Court. The limit of Rs. 10 laid down in article 451, Civil Account Code, does not apply to these cheques. Officers specially employed for land acquisition are regarded

as Public Works disbursers and are supplied with cheque books by the Deputy Accountant-General, Public Works Branch.[d] [e] Civil officers who are not so supplied will fill in form C with their own name, official designation, and signature, and endorse it across as follows :—

Pay to the Judge of the Court at
or order the sum of Rupees* annas* pies* only.
Rs. †
To
The Treasury officer at
Dated 191 . Official designation.

* In words. † In figures.

The voucher will then be forwarded with form D, in triplicate, to the Court concerned.[e]

[d] B.P. 91, d. 7-3-96 [e] B.P. 164, d. 11-5-96.

SECTION (v).—SETTLEMENT OF COMPENSATION OTHERWISE THAN IN CASH.

22. *General rules.*—(i) Under the 3rd and 4th clauses of section 31 of the Act, it is open to the Collector to arrange with the persons entitled to compensation for a commutation of the money payment awarded under section 11 into **a grant of other land in exchange** [clause (iii) and (v) below and paragraph 23 generally] or of a **beriz deduction** [paragraph 23, clause (iii)] or **an assignment of assessment** [paragraph 24] or, if such person be a zamindar or inamdar, into a **reduction of peshkash or quit-rent** [note 1 to paragraph 28] as the case may be. Compensation for unenfranchised service inams of all kinds should, as a rule, be settled in one of these ways, as the grant of a single payment in cash might cause the extinction of the service.

(ii) [a] Under clause 3 of the section referred to, if the party has a limited interest in the land acquired and is incompetent or only partially competent to contract in respect of the land,—if, for example, he is the trustee of a temple,— the sanction of the Local Government must be obtained for making any of the above arrangements in lieu of payment in cash.[a] Applications for such sanction must be submitted in the form of * Statement III in Appendix X—*vide* paragraph 32 *infra*.

(iii) [a] In cases falling under clause 4 of section 31, *i.e.*, where the person interested in the land is competent to contract in respect thereof, the sanction of Government is unnecessary and the cases may be dealt with by the Collector on his own authority.[a] [b] The case of a village artizan as well as that of a person holding a village officer's inam has been held to fall under section 31 (4) on the ground that though the inamdar is not competent to contract with private individuals in respect of the land, still he may enter into a valid contract in respect of the same with Government.[b]

[a] B.P. 530, d. 30-11-94. [a] G.O. 8, d. 7-1-95.
[a] B.P. 10, d. 15-1-95 [a] B.P. 402, d. 16-11-97.
[a] G.O. Mis. 5715, d. 6-11-97. [b] B.P. 176, d. 1-6-95.
B.P. 65, d. 24-3-02.

(iv) Land granted in exchange under clauses (3) and (4) of section 31 of Act I of 1894 should ordinarily be selected from the extent at the disposal of Government, and preferential claims advanced in respect of such

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* Vol. II, page 365.

land under the darkhast rules may be set aside, provided that by so doing the *bonâ fide* and reasonable requirements of resident ryots will not be prejudiced.

(v) It is entirely optional on the part of the Collector to grant land in exchange for [c] enfranchised inams, [c] [d] unenfranchised personal inams, [d] [e] zamindari land [e] [f] or ryotwari land [f] taken up under the Act. In all such cases the fresh grant of land should be made on ryotwari tenure, the grant of inam tenure, of beriz deductions, of fixed remissions or of any other permanent alienation of Government revenue by way of compensation being prohibited except in accordance with paragraph 23.

[c] B.P. 176, d. 1–6–95. [d] B.P. Mis., 3482, d 30–7–96.
[e] B.P. 325, d. 6–9–95. [f] B.P. 127, d. 10–6–02.
B.P. 65, d. 24–3–02.

Note.—Private land should not be acquired in order to be granted in exchange for land of any of the above descriptions. In the case of land held on ryotwari tenure by religious or charitable institutions and acquired under the Act for public purposes, if there be no land at the disposal of Government which can conveniently be assigned in exchange, the compensation payable in cash should be deposited in court under section 31 (2) of the Act.

G.O 415, d. 12–5–02. B.P. 127, d. 10–6–02.

(vi) In arranging for exchanges of land, the Collector should ordinarily deal only with the party in whose favour the money compensation has been awarded, and not with those to whom such party may, for a consideration, have transferred his right to receive compensation in kind.

(vii) Proposals for the settlement of compensation otherwise than in cash may be made by officers exercising the powers of Collectors under the Act, but the terms of such settlement will be subject to approval and revision by the Collector of the district.

23. *Special rules in the case of unenfranchised service inams.*—(i) In settling compensation for unenfranchised service inam land taken up under the Act, it is necessary to bear in mind two general principles, viz. : (1) that the essential part of the inam is an assignment by Government of some revenue due to them, the amount of which may be ascertained from the inam title-deed, or, in the absence of a title-deed, from the revenue accounts, and (2) that this assignment or an equivalent thereof should be guaranteed to the inamdar in the settlement of compensation

(ii) When an unenfranchised service inam consists of land as well as an assignment of revenue due to Government, the most convenient method of settling compensation is to select another piece of land having about the same value as that ascertained under paragraph 12 (ii) (1) *supra* in respect of land taken up, and grant the selected land on inam tenure in accordance with the following instructions :—

(1) If the assessment of the selected land and that foregone on the land taken up under the Act is the same, the fresh grant should be on inam tenure, the whole of the assessment being foregone.

(2) If the selected land bears a less assessment than that foregone on the land taken up, the difference of assessment should be made good as a beriz deduction in favour of the inamdar and the selected land should also be given him as an inam free of all assessment.

(3) If the selected land bears an assessment higher than that foregone on the land taken up, the difference should be imposed as a jodi on the land granted in exchange which will otherwise be free of assessment.

(iii) Where no land at the disposal of Government is available for the purpose of being granted in exchange for unenfranchised service

inam, the annual payment of a beriz deduction or the grant of a fixed remission equal in amount to the assessment foregone on the land taken up together, if need be, with a small *single* payment in cash on account of the value awarded under paragraph 12 (ii) (1) *supra*, will often meet the requirements of the case: but if the value of the land taken up is considerable, private land of the same value may be acquired under Act I of 1894 for the purpose of being given in exchange and granted on inam tenure in one of the three ways indicated in rule (ii) *supra*.

N.B.—Rules (ii) and (iii) are intended to secure, among other objects, (1) the continuance to the inamdar, without diminution or enhancement, of the assignment of Government *revenue* guaranteed to him at the inam settlement, or (if his inam is unsettled) at the date of the creation of the inam; (2) the continuance in a permanent form, and for the benefit of the service, of the income of the inam *land*, as distinguished from the assignment of the revenue due thereon to Government.

B.P. 65, d. 24–3–02.

24. *Consent of occupant necessary to assignment of assessment.*—Compensation in the shape of an assignment of the assessment due to Government on occupied land should not ordinarily be given without the previous consent of the occupant of the land or in any case other than that of unenfranchised service inam land taken up under the Act.

B. P. 137, d. 28–1–87. B.P. 65, d. 24–3–02.

25. *Record of transactions under this section.*—(i) When a portion of land forming an inam other than an unenfranchised service inam is taken up under the Act, the fact should be recorded by endorsement on the title-deed: when the whole of such land is taken up, the title-deed should either be cancelled or, in case it is not forthcoming, withdrawn by notification in the District Gazette.

(ii) When unenfranchised service inam land is acquired under the Act, the title-deed relating thereto should not be withdrawn or cancelled, but an endorsement should be made on the title-deed, stating how the compensation for the land has been settled and in what form the assignment of Government revenue guaranteed by the title-deed has been continued.

(iii) In all cases in which land is granted in exchange for other land taken up under the Act the Collector should furnish the grantee with either an endorsement as provided in clauses (i) and (ii) *supra* or a certificate under his signature, stating the terms of the grant.

(iv) Whenever land is granted in exchange, the Collector should also forward a report, in the form given in Appendix V,* to the Registration department for incorporation in the records of that department.

(v) [a] Village officers should be instructed to enter all orders relating to fresh grants of land in village account No. 3 and to note the necessary changes in permanent registers A and B. When lands in a different village from that in which lands have been taken up are assigned in exchange, the fact should also be noted in the accounts of the former village, the particulars of the fields granted being shewn if necessary in register B. Officers conducting jamabandi should see that the above instructions are duly carried out.[a]

[a] B.P. 519, d. 28–11–94. [a] B.P. 65, d. 24–3–02.

26. *Procedure when attempt to settle compensation otherwise than in cash has failed*—If in any case, in which it is proposed to arrange for the grant of compensation otherwise than in cash, such arrangement has not been

* Vol. II, page 356.

completed within a reasonable period, which shall not ordinarily exceed three months from the date of the award, the Collector shall, if the case falls under clause (v) of paragraph 22 above, pay the compensation in cash, or, if the case falls under paragraph 23 above, deposit in court under section 31 (2) of the Act the amount awarded under paragraph 12 (ii) (1) above and seek the orders of the Board as regards the assignment of assessment.

G.O. 3170, d. 19-11-09. B.P. 295, d. 15-12-09.

Note.—The provisions of Part II of the Act should not be applied to effect a purchase of land ordered by the Court under section 32 of the Act.

B.P. 97, d. 5-4-07.

27. *Cases not provided for.*—Cases which do not fall within the scope of the foregoing rules or in which the Collector may consider it desirable to invest the amount awarded as compensation in the form of Government promissory notes should be reported for the orders of the Board.

B.P. 65, d. 24-3-02.

SECTION (vi).—MISCELLANEOUS.

28. *Proportionate reduction of peshkash or quit-rent how worked out.*—Whenever zamindari or inam land is taken up for public purposes, the zamindar or inamdar will, in addition to compensation for his interest in the land taken up, be entitled to a proportionate reduction of his total peshkash or quit-rent, the amount to be deducted bearing the same proportion to the rental of the land taken up as the whole amount of peshkash or quit-rent bears to the total revenue of the estate.

Note.—The proportionate reduction of peshkash or quit-rent above referred to should be distinguished from the grant of a further reduction of peshkash or quit-rent by way of compensation which is a form of fixed remission and is permissible only in case the holder of unenfranchised service inam land taken up under the Act happens to be a zamindar or to hold some other inam for which he pays quit-rent—*vide* paragraph 22, clause (v), and paragraph 23, clause (iii) *supra.*

B.P. 267, d. 27-1-85.
B.P. 1115, d. 9-4-85.
B.P. 497, d. 29-8-93.
B.P. 70, d. 9-2-94.
B.P. 65, d. 24-3-02.

29. *Recovery of compensation from local and municipal bodies.*—[a] When land is acquired for a body financially independent of Government (*e.g.*, a Local Board or a Municipality) the value of the Government land, if any, given in exchange, [b] or the money value awarded for the land acquired,[b] should be charged against the local body except when land at the disposal of Government is given in exchange for private land taken up for a Local Fund or Municipal road. The revenue due to Government on land taken up by local bodies under the Act, whether it be assessment, peshkash or quit-rent, should be recovered from the local bodies [c] from year to year [c] unless it is remitted under the provisions of Standing Order No. 24 *supra.*[a] [d] In these cases, the capitalized value of revenue should be taken at 25 times the annual abatement.[d]

[e] The following principles should generally be followed in regard to the levy of ground-rent on lands acquired by local bodies generally and especially in regard to lands acquired for the extension or provision of house-sites. Such lands fall under one or other of the following classes :—

(1) Lands at the disposal of Government which are made over to the local body.

(2) Lands which are acquired at the cost of Government and made over to the local body.

(3) Lands which are acquired by Government at the cost of the local body and made over to it.

Note.—Lands acquired by local bodies from the recurring grants made by the Government of India for expenditure on sanitary improvements also fall under this class.
G.O. 3768, d. 23-12-11.

(4) Lands which are acquired by the local body by private purchase.

Lands falling under classes (1) and (2) should, as a rule, be charged full ground-rent. In cases in which the local body does not derive any income from the land or derives an income which is less than the expenditure annually incurred, the levy of ground-rent may be waived at the discretion of Government in accordance with the rules laid down in section (ii) of Board's Standing Order No. 24. As regards classes (3) and (4), the lands should ordinarily remain subject to the same ground-rent or assessment as was levied on them before acquisition. If the land was held free of assessment or ground-rent previous to acquisition, the immunity will ordinarily continue; but such immunity is entirely a matter of grace and it will be open to Government at any time to withdraw it and to impose ground-rent, should sufficient reasons appear to justify such a course. In all cases the rate of assessment or ground-rent will be liable to periodical revision at re-settlements.[e]

[a] B.P. 246, d. 15-7-95.
[a] B.P. 326, d. 6-9-95.
[b] B.P. 160, d. 20-5-95.
[c] G.O. 1772, d. 15-6-12.
[d] B.P. 308, d. 16-11-98.
[e] G.O. 1691, d. 6-6-11
[e] G.O. 3478, d. 18-11-12.
G.O. 1583, d. 13-5-10.
G.O. 2739, d. 19-8-10.
B.P. 252, d. 14-9-10.

30. *Disposal of land which is no longer required for the public purpose for which it was acquired.*—[a] When land acquired for a public purpose, whether by private purchase or by compulsory acquisition, is subsequently relinquished, it should be disposed of as follows:—

(i) If the land relinquished is likely to be again required for public purposes, it should be merely leased out for such term as may be considered desirable in each case.

(ii) If the land is situated within half a mile of the boundary of a railway station, it should be dealt with under the special rules applicable to such land, which are given in Standing Order No. 15, paragraph 2, clause [b] (vii)[b]. [c] If under those rules it can be assigned permanently, it should be disposed of under clause (iv) below.[c]

(iii) If the land does not fall under either of the above descriptions and was originally building-site or town land, it should be disposed of under the rules governing the disposal of Government land of this kind—*vide* Standing Order No. 21.

(iv) [c] If the land is not declared unfit for permanent occupation under clause (i) or (ii) above [c] and was agricultural or pastoral land at the time of the acquisition, it should first be offered at cost price to the parties to whom the proprietary right and the right of occupancy, if any, in the land originally belonged or to their heirs, on the terms and subject to the exceptions indicated in the Government of India Resolution printed as Appendix VI*.[a] [d] Forms of title-deeds to be issued in these cases are given in Appendix VII.[d] † [a] If the original owners decline the offer, or, if, under the Resolution just referred to, they are not entitled to the first offer, and the land is not sold at its current market value to the owner of adjoining land, it should be sold by public auction without an upset price but subject to the annual

* Vol. II, page 357.

† Vol. II, page 358.

assessment.[a] [e] The sale-proceeds of such land will be credited to Land Revenue unless the land was originally taken up for a railway, or for irrigation projects or Provincial irrigation works for which Capital and Revenue accounts are kept. In these cases the sale-proceeds should be credited to the railway, irrigation project or work or head of account to which the cost of acquisition was originally debited.[e]

(v) [f] Divisional-officers are competent to reassign land acquired for public purposes when no longer required, to the original owners or their heirs, on their paying the original compensation *minus* the 15 per cent. allowed for compulsory acquisition. If any reduction is to be made from this amount on the ground that the fitness of the land for agriculture has deteriorated while Government were in occupation of it, or if the land is to be sold either to neighbouring landholders or by public auction, the previous sanction of the Board must be obtained by an application in the form given in Appendix VIII.* It should be understood that all assignments and sales under these rules are made as matters of grace and that the authorities have full discretion to grant or refuse these concessions.[f]

(vi) [g] When lands are sold under clause (iv) subject to ryotwari assessment, it should be stipulated in the sale notice that the assessment on the land will be liable to alteration at any general revision of the land revenue settlement of the district.[g]

B.P. 162, d. 17–5–97.
[a] B.P. 207, d. 19–6–97.
[b] B.P. 250, d. 12–9–06.
[c] G.O. 2940, d. 5–9–10.
[c] B.P. 266, d. 23–9–10.
[d] B.P. 290, d. 4–1–98.
[e] B.P. 392, d. 12–11–97.
[e] B.P. 195, d. 30–8–05.
[f] B.P. 9, d. 16–1–09.
[g] G.O. 557, d. 14–6–05.
[g] B.P. 147, d. 12–7–05.

31. *Disposal of land acquired at the cost of a local body but no longer required.*—Land acquired at the cost of a local body may, when no longer required, be disposed of by that body [a] by sale, mortgage or exchange [a] with the previous sanction of Government. [a] If the local body transfers such land by sale, mortgage, exchange, lease or otherwise, the transferee will be liable to pay the ground-rent or assessment which the Collector may determine, and the ground-rent or assessment so fixed, will be liable to periodical revision.[a]

G.O. Mis. 1110 L., d. 8–9–03.
[a] G.O. 3152, d. 19–11–09.
B.P. 219, d. 4–11–03.
[a] B.P. 281, d. 3–12–09.

32. *Annual compensation statement.*—(i) [b] Collectors should submit statements for each calendar year showing the progress made in the taking up of land required for public purposes and the payment of compensation therefor. The statement should be prepared in the forms given in Appendix IX † and should reach the Board's office not later than 31st January of each year. It will always be open to Collectors to call for half-yearly, quarterly, or monthly statements from their subordinates, in special cases, as for instance, where the progress made appears either from the annual statements or from inspection to be slow, or where work of an emergent nature (*e.g.*, the acquisition of land for a railway) requires to be specially watched.[b]

(ii) [c] The statements submitted to the Board should include the transactions of Special Land Acquisition officers, and when the jurisdiction of such officers extends over more than one district, each Collector should include in the statement for his district the transactions within the limits thereof.[c]

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* Vol. II, page 360.

† Vol. II, page 361.

(iii) [d] A consolidated statement showing cases of compensation in other forms than money sanctioned by Collectors in the course of the year under clause (4) of section 31 of the Act should be submitted [b] at the same time [b] for the information of the Board in the form given in Appendix X.*[d]

B.P. 211, d. 9-9-99.
[b] B.P. 5, d. 5-1-98.
[b] G.O. 1693, d. 6-6-11.
[c] B.P. 391, d. 25-10-95.
[d] B.P. 370, d. 1-9-94.
[d] B.P. 5, d. 5-1-98.

91. Rules relating to the acquisition of lands for railways.—*Railways to which the rules apply*—The following is an abstract of the latest rules issued by the Government of India for the acquisition of lands for railways, so far as they relate to the Revenue Department. These rules should be observed in future in regard to all railways whether constructed by the State or by Companies (guaranteed, assisted or private), for which land is required under the orders of Government. The text of the rules laid down for the acquisition of lands by the old Guaranteed Companies is given in Appendix XI.†

2. *Railways constructed by Government.*—Land required for railways constructed by Government may be divided into two classes, viz. :—

I.—*Permanent land.*

II.—*Temporary land.*

3. *Permanent land* is land which will be required permanently after the railway is open for traffic and the work of construction is complete. Under this head will be included all land to be occupied by the formation of the permanent line of railway, with side slopes of banks and cuttings, and the berms connected therewith ; the entrances to tunnels and shafts belonging to the same ; the sites of bridges and protection or training works ; station yards ; landing places for railway ferries ; ground to be occupied by works belonging to the railway, such as gas-works, arrangements for water-supply, etc. ; ground for the storage, manufacture, or acquisition of materials ; land for cemeteries, plantations, gardens and recreation grounds ; sites for permanent stations, offices, workshops, dwelling-houses and other buildings required for the purposes of the railway, or the accommodation of the staff, with the grounds, yards, roads, etc., appertaining thereto. Under this head will also be classed land which will be permanently occupied by the diversion of roads or rivers, or for other works undertaken for public purposes incidental to the construction of the railway, although such land will cease to be held by the Railway authorities on the completion of the works.

4. *Temporary land* is land which is required for temporary purposes only and which is relinquished after the work of construction is complete.

5. *Railways constructed by companies.*‡—Land required for railways constructed by Companies may be divided into four classes, viz. :—

I.—'*Class A*' *land.*

II.—'*Class B*' *land.*

III.—'*Class C*' *land.*

IV.—'*Class D*' *land.*

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* Vol. II, page 365. † Vol. II, page 366.

‡ The classification given here would apply *fully* only in the case of a railway for which land was taken up on terms similar to those adopted for the old Guaranteed Companies. The conditions under which land is occupied by other Railway Companies in India vary according to the terms of their respective contracts (or other arrangements) and are in some cases practically the same as specified above for railways constructed by Government.

6. '*Class A*' *land* is land which the Company receives *for permanent occupation* free of charge under its contract or other arrangement with Government. Under this head is included all land required for the permanent works of the railway, including the formation of the line with its side-slopes, berms, ridges, etc., and for all stations, workshops, permanent store-houses, and the like, necessary for the line when opened, and which, under the contract or other arrangement, is to be provided by Government free of cost to the Railway Company. The occupation of this land by the Company will be so far permanent that it will cease only when the contract is terminated or surrendered and the whole lapses to Government.

7. '*Class B*' *land* is land which the Railway Company receives *for temporary occupation* free of charge under its contract or other arrangement with Government. Under this head is included all land essential for the execution of the permanent works of the railway, but not required after the completion of the line in part or whole. Such is land required for spoil-banks, for extra excavations to make banks, or for the storage of materials held in stock by the Railway Company pending the construction of the line or their despatch to the works.

8. '*Class C*' *land* is land which the Railway Company has to provide at its own cost. Under this head is included land which is required for the provision or preparation of materials, for purposes contingent on the actual execution of the works on the line, or for other miscellaneous objects which the Government recognizes as falling legitimately within the scope of the Railway Company's operations, though not giving the Company a claim to the provision of land free of charge.

B.P. 265, d. 10-10-07.

9. '*Class D*' *land* is land which, being required in consequence of the works of a railway, still does not come directly into the occupation of the Railway Company at all. Under this head is classed land required *outside* the Company's boundary, for the diversion of roads or rivers and for the construction of roads which are made for public purposes but will not afterwards be maintained by the Company. 'Class D' land will be provided by Government free of charge.

10. *Civil officers responsible for acquisition of land.*—After the construction of any railway is sanctioned, the Local Government will publish, in the local official gazette, the necessary notification under section 6 of Act I of 1894, together with such statements as may be considered advisable under section 3, clause 1 of the Land Acquisition (Mines) Act of 1885, and will instruct the local civil officers to arrange for the acquisition of the land required and for its transfer to the railway authorities. All arrangements for the acquisition of the lands will then be made by such civil officers in accordance with the rules given in Standing Order No. 90. Government hold the [a] Railway Agents [a] and the local Revenue officers responsible that, in taking up land, the fullest consideration is given both to the convenience of the proprietors and to the interests of Government. [b] The railway authorities will be responsible for specially drawing attention to cases in which it is proposed to acquire religious buildings or tombs—*vide* Government of India, Public Works Code, Volume I, Chapter IX, paragraph 808,* and Chapter X, paragraph

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* *Paragraph* 808, *Chapter IX.*—No religious edifice shall be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal Civil or Political authority on the spot, unless under the orders of the Local Government within whose jurisdiction the edifice stands.

913.*[b] [c]In no case should land in a Native State be entered upon or damage done to trees or property on such land in advance of formal sanction, before the consent of the Darbar concerned has been secured through the local Political officer.[c]

[a] G.O. 1919, d. 16-7-09. [b] B.P. 194, d. 15-8-99.
[c] G.O. 3228, d. 25-11-09. [c] B.P. 289, d. 6-12-09.

11. *Arrangements to be made by the Railway Agents.*—All arrangements with the Civil authorities for the acquisition of land required for a railway to be constructed by a Company will be made by the Agents through the Secretary to Government, Public Works Department, Railway. No steps should be taken by the Revenue authorities for the acquisition of land required by a Railway Company which is entitled to receive it free of charge under the terms of its contract, until the land-plans and schedules have been countersigned by the Secretary or an Assistant Secretary to the Railway Board. The Collector or the Land Acquisition officer will forward the award statements relating to the acquisition of land for a railway to the Chief Auditor of the railway, who is the Account officer contemplated in paragraph 18 of the rules printed in Appendix C to Volume I of the Civil Account Code.

G.O. 1919, d. 16-7-09.

12. *Land in cantonments or in charge of the Military authorities.*—Where land required for railway purposes lies within cantonment limits, forms part of camping grounds or is in the vicinity of forts, the consent of the Military authorities is necessary before it can be entered upon or occupied, or before any work can be commenced thereon. If the land is in the occupation of the Military authorities themselves, no reference to any other department is necessary. But land which is in the occupation of a Civil department or which belongs to a private owner must, after the consent of the Military authorities has been obtained, be secured or acquired in the usual manner through the Civil authorities. The rules laid down on this subject will be found in Appendix XII.†

B.P. 194, d. 15-8-99. B.P. 344, d. 30-11-06.
B.P. 265, d. 10-10-07.

13. *Land not to be occupied without approval of Civil authority.*—Except so far as may be necessary for the proper survey or marking out of the land required, work must not be commenced or damage done, materials deposited, or any excavation or demolition put in hand until the land has been formally made over, or unless approval in writing has been obtained from the local Civil authorities.

14. *Plans and schedules to be supplied to Civil authorities.*—To enable the Civil authorities to acquire lands, they will be supplied with a complete set of land-plans and schedules for each district. [a]The Agent of the Railway concerned is responsible for their correctness.[a] [b]Land already public property will be separately applied for and not included in the plans and notifications as to be acquired under the Land Acquisition Act. The plans will show all existing roads and, buildings and, when the latter are known to

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* *Paragraph* 913, *Chapter X.*—On no account is any church, chapel, mosque, temple tomb or other building devoted to religious uses, to be occupied as a dwelling house, or for any other purpose without the consent of the persons interested and the sanction of the principal Civil or Political authority on the spot.

† Vol. II, page 369.

be used for public purposes, or by special departments, their purpose and ownership will be stated.[b] [c]The scale for these land-plans should, in ordinary circumstances, be 400 feet to one inch; but where this would not admit of sufficient detail being shown with clearness, the scale should be 100 feet to one inch. A scale of 50 feet to an inch may, however, be used in special cases for congested areas in large towns. This rule may be waived when the land to be acquired forms an addition to that already previously acquired, the original land plans for which were plotted to a scale of 150 feet to one inch. In such cases, the plans showing additions may be drawn to the same scale as the original plans, viz., 150 feet to one inch.[c] In the case of a railway to be constructed by Government or by a Company under the terms of whose contract land is divided into only two classes, permanent and temporary, the lands required will be coloured pink in the plans. In the case of a railway constructed by a Company taking up lands under classes A, B, C and D, the plans will show clearly the boundaries of the land to be taken under each of these classes which will be coloured pink, yellow, purple and green respectively. Detached portions of land should be referred to some fixed point on one of the main sheets with distances and compass or other bearings, or such reference to the published maps of the neighbourhood as will ensure a ready identification of the land. A corresponding entry should in each case be made on the nearest main sheet to draw attention to the detached plot. On all land-plans the position of the boundary of each class of land should be determined by dimensions written on the plans; these dimensions should be sufficiently complete to enable such boundaries to be at any time readily ascertained or verified. The names of villages to which the land belongs must in each case be written on the plan alongside of the line indicating the village boundary. If the boundary line crosses the railway line, the names should be repeated on the other side of the railway line and the chainage of the crossing point noted. When boundary marks have been erected for the demarcation of the land occupied by the railway, the position and corresponding number of each detached boundary mark should be shown on the land-plans. The land-plans should be made up in sets for continuous portions of land, each set being complete for a district or charge of a Collector.

[a] G.O. 1919, d. 16-7-09. [b] B.P. 194, d. 15-8-99.
[c] B.P. 21, d. 23-2-03. [c] B.P. 265, d. 10-10-07.

15. *All land to be acquired as for permanent occupation.*—All land for railway purposes, whether required temporarily or permanently, will be taken up in the first instance as for permanent occupation and valued accordingly. It is to be understood that the distinction between 'Permanent' and 'Temporary' land, or 'Class A' and 'Class B' land, is merely of the nature of a forecast showing what the disposition of the land will probably be on completion of the work.

16. *Value of land how debited and credited to railway.*—In the case of a railway constructed by Government or by a Company under the terms of whose contract land is divided into two classes 'Permanent' and 'Temporary,' the railway will, in the first instance, be debited with the full cost of all land which may be acquired and will afterwards be credited with the amount realized by the sale of such land as may be relinquished.

17. *Disposal of 'Class C' land.*—In the case of a railway constructed by a Company, by the terms of whose contract (or other arrangement with Government) land has to be taken up under special classes A, B, C and D,

as defined in paragraphs 5 to 9 of this Standing Order or under other conditions of a like nature, "Class C" land will be acquired by Government at the cost of the Company. Houses, trees, tanks, or other property, on land which is not provided free of charge, and for which special payment of compensation is necessary, will be paid for at once by the Railway Company. In the case of land provided free of charge, the Railway Company concerned, in the absence of any express stipulation to the contrary, will be entitled to dispose of or use for the purposes of the railway only, any material, trees, buildings, etc., that may be on the land when it is handed over to them, but the Government will be entitled to dispose, or stipulate for the disposal, before handing over the land, of any buildings, crops, trees, etc., which they may have been obliged to acquire with the land, and to apply the proceeds in reduction of the cost of acquisition. Further, it is the business of the Railway Company to clear the land of all obstacles or obstructions and prepare it for the construction of the railway, and Government undertake to secure them empty possession only, free of legal encumbrances.

B.P. 179, d. 31-7-99. B.P. 265, d. 10-10-07.

18. *Disposal of land not required by a Railway Company.*—[a] All arrangements for the relinquishment of land which is no longer required by a railway should be made by the Agent through the Secretary to Government, Public Works Department, Railway.[a] Such land will fall under three heads, namely,—

(i) Land which is likely to be required by the railway in the near future;

(ii) Land which may probably be so required in the distant future; and

(iii) Land for which the railway is not likely to have any further use, either in the present or the future.

(1) Land falling under class (i) will remain in the custody of the Railway authorities.

(2) Land falling under class (ii) will not be relinquished but will be made over to the Revenue authorities for *safe custody*. Land so made over to the Revenue authorities should be reserved for the use of the railway and must not be let or sold except on terms of temporary occupation which will not interfere with their being made available for railway purposes on *short notice*. The concurrence of the Railway authorities should be obtained to any proposals that may be made for utilising the land from time to time. Any receipts from land so transferred should be credited to "Land Revenue."

(3) *Land falling under class* (iii).—Where there is no reasonable doubt that a piece of land will never be required by the railway, it will be relinquished outright to the Revenue authorities who will dispose of it under the rules contained in clauses (ii), (iii) and (iv) of paragraph 30 of Standing Order No. 90. If the price likely to be realised by immediate sale is not commensurate with its proper value, there is no objection to the Revenue authorities retaining the land till a more favourable price can be secured and treating as "Land Revenue" any rent which may be realised by the temporary lease of such land. In such cases care should be taken that, until sold, the land continues to be shown as belonging to the railway in the Revenue Land Registers and that its sale is not delayed for a period which is incommensurate with the enhanced price which it is likely to fetch.

(4) The sale-proceeds of such land should be credited to the railway or head of account to which its cost was originally debited. In cases in which such lands are not sold but are resumed by Government for disposal under Standing Order No. 15 or 21, the amount to be so credited is the estimated present value of the land.

B.P. 49, d. 28-2-05. [a] G.O. 1919, d. 16-7-09.

19. *Demarcation of land.*—The following rules for the demarcation of land have been laid down by the Government of India under section 13 (*a*) of the Indian Railways Act of 1890 * :—

(*a*) All land permanently occupied for the purposes of a railway shall have its boundaries defined on the ground in such a manner as to enable such boundaries to be readily ascertained and identified.

(*b*) For this purpose the boundary of the railway land may be defined by a continuous wall, fence or ditch, or by detached marks. posts or pillars.

(*c*) Where the boundary mark is continuous, the boundary of the railway land is to be on the outer edge of the wall, fence or ditch, that is to say, the wall, fence or ditch situated wholly on railway land.

(*d*) Where detached marks, such as isolated posts or pillars, are used, the boundary of the railway land will pass through the centres of such marks. Between the marks the boundary will in each case be taken in a straight line from the centre of one mark to the centre of the next mark.

(*e*) Detached marks are in no case to be at a greater distance apart (centre to centre) than one-eighth of a mile (660 feet). They are to be of a substantial character, not easily destroyed or moved by accident or mischief, and are to be of such size and form as to be readily found and recognized.

(*f*) Each detached boundary mark is to bear a number, and the position and corresponding number of each detached boundary mark is to be shown on the land-plan.

(*g*) Where a fence, wall or ditch is, for convenience, situated at some distance within the boundary and does not mark the actual limit of the railway land, it will be necessary that, in addition to such fence, wall or ditch, the actual boundary of the railway land shall be properly marked and defined in accordance with these rules.

In the case of a railway constructed by a Company, the expression "Land permanently occupied" is intended to include not only "Class A" land but also such "Class B" and "Class C" land as may be required for a considerable period. In the event of any "Class B" or "Class C" land enclosed by the boundary being afterwards relinquished, the boundary must be shifted to mark the new limit.

20. *Registers for each class of land.*—[b] Each Railway Administration is responsible for the maintenance of proper records of the demarcation of all land in its possession.[b] A carefully prepared register for each class of land must be maintained by Collectors, in † Form A given in ‡ Appendix XIII, with an abstract prepared therefrom in Form B, and kept up to date. The title-deeds for the lands acquired should be filed and kept under

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* See Government of India, Public Works Department, Circular No. XIV-R., dated 6th August 1890.

† A slightly different form is adopted in Malabar.

‡ Vol. II, page 374.

B.P. Mis. 541, d. 1-3-00.

proper custody in the offices of Collectors. These will hereafter be either awards or orders made under the provisions of the Land Acquisition Act.

Note.—[b] The sanction of the Railway Board is necessary to any transfer of land from one class to another which involves a charge against State funds.[b]

[b] G.O. 1919, d. 16–7–09.

21. *Removal of sand by Railway Companies from river-beds.*—[c] Railway Companies are permitted to take sand for ballast from the beds of rivers on the understanding that care should be taken that no injury is done thereby to the water-course, bridges or sluices, or the banks of the rivers. When large quantities are taken, the Public Works Department must be referred to in the first instance. In zamindari estates, the permission of the zamindar must be obtained.[c]

[c] G.O. 363, d. 11–5–61.
B.P. 398, d. 15–11–97.

See S.O. 25, paragraph 5-B, clause (iv).

Chapter X.

GOVERNMENT LAW SUITS.

92. Preliminary notice of suits—*How dealt with.*—The Government have laid down the following rules for the guidance of Collectors when they receive notices of suits under section 80 of the Code of Civil Procedure, 1908:—

"(*i*) *Notice of suits solely concerning departments not under the Collector's control.*—The Collector should transfer the notice to the head of the department concerned and need take no further action.

"(*ii*) *Notice of suits primarily concerning a department not under the Collector's control, but which affects or is likely to affect the interests of any department under his control.*—The Collector should send a copy of the notice to the chief local officer of the department primarily concerned. The Collector must see that all points necessary for the defence of the suit as far as the departments under his control are concerned are carefully investigated. If necessary he should address the Board regarding any such notice.

"(*iii*) *Notice of suit which primarily concerns some department under the Collector's control, but in which the interests of another department not under his control are also involved.*—The Collector should communicate a copy of the suit notice to the department immediately concerned.

"2. *Notice of suits to receive careful attention.*—(*a*) In the case of notice of suits solely concerning a department under the Collector's control and in cases (ii) and (iii) above, the Collector should give immediate and careful attention to the complaint, the complainant being desired, if his statements are vague or unintelligible, either to explain his grievances orally or to set them forth succinctly and clearly in writing as the most effectual means towards obtaining such relief as may properly be given. If the proceedings complained of are found to have been wholly indefensible, the Collector should immediately grant redress, if it is in his power to do so, or refer the matter for the orders of the Board. If the complaint is plainly groundless, no action is necessary beyond collecting the information required to defend the threatened action, but all doubtful cases should be reported to the Board without delay in order that it may obtain the opinion of the Government Pleader, if necessary.

"(*b*) These instructions should be most carefully attended to, for neglect to follow them frequently leads to delay in the reporting of suits, after their institution, for the orders of the Board, which is thus left without sufficient time for their proper consideration before the dates fixed for the filing of answers."

G.O. 3832, d. 3-12-10. B.P. 343, d. 23-12-10.

93. Defence of suits.—*When to be arranged for by the Collector.*—In cases falling under Standing Order No. 92 (ii), *i.e.*, where a suit primarily concerns some department not under the Collector's control, but also affects or is likely to affect the interests of some department under his control, the Collector should arrange with the chief local officer of the department primarily concerned for the defence of the suit and should see that all such pleas as are

necessary are raised in the written statement and evidence in support of them collected and adduced. If necessary, he should address the Board regarding any such suit. In cases falling under Standing Order No. 92 (iii), *i.e.*, where a suit primarily concerns some department under the Collector's control, but also affects or is likely to affect the interests of some department not under his control, the Collector should arrange for the defence of the suit himself but should communicate a copy of the plaint when filed and of the written statement which he proposes to file to the department concerned which can then take such steps as it may consider advisable.

G.O. 3832, d. 3-12-10. B.P. 343, d. 23-12-10.

2. *Sanction for the defence of suits*—(i) *Cases in which Collector can sanction defence.*—Collectors are empowered to defend the following suits without reference to the Board, unless the cases present some unusual complication upon which either orders or special legal advice may be considered necessary; but in the case of suits defended under the Waste Lands Act a report of the institution thereof by private claimants should be submitted for the information of Government;—

1. Suits for the transfer of pattas.
2. Suits for the separate registry of alienated portions of zamindaris under Madras Act I of 1876.
3. References made under Section 18 of the Land Acquisition Act I of 1894.
4. Suits instituted in special Courts for the adjudication of claims to waste lands under Act XXIII of 1863.

[a] Before sanctioning the defence of suits or reporting a case for the orders of the Board, Collectors shall obtain the opinion of local Government Pleaders as to whether the suits are legally maintainable. They are, of course, not bound to follow the legal advice they receive, but if they decide to reject it, they must place the reasons for their decision clearly on record.[a]

G.O. 1742, d. 26-7-65. B.P. 250, d. 15-5-93.
G.O. 885, d. 16-7-74. B.P. 17, d. 18-1-98.
B.P. 4987, d. 18-8-65. B.P. 30, d. 4-2-99.
[a] G.O. 3416, d. 12-11-12.

(ii) *Cases where report to Board is necessary.*—When a suit of any description, other than those dealt with in the preceding paragraph, is instituted in a Civil Court against a Collector or his subordinates for acts done in their official capacity as *Revenue officers*, the fact should be immediately reported to the Board of Revenue with a copy of the plaint, [b] and the opinion of the local Government Pleader or the substance of it [b] and if the suit is deemed defensible, a draft of the answer or statement to be filed should also be submitted, with a note of the date within which it should be put in, and a statement of the amount at issue. [b] Before sanctioning the defence, the Board shall, except in the case hereinafter mentioned, obtain the opinion of the Government Pleader, Madras, in regard to mufassal litigation and the Government Solicitor in regard to litigation in Madras City as to whether the suit is legally maintainable and be guided by it. If, in any case, the Board decides to reject the opinion, it must place the reasons for its decision clearly on record. If the Collector has already obtained legal opinion and that opinion or its substance is before the Board, it may either accept the opinion or seek further legal advice. The Board may also consult the Advocate-General in cases of great importance.[b]

B.P., d. 19-4-27; (M., Vol. I, p. 71). B.P., d. 10-11-56; (M., Vol. II, pp. 108-09 of 1856).
B.P., d. 27-4-29; (M., Vol. I, p. 87). B.P. 408, d. 5-8-87.
B.P., d. 22-6-40; (M., Vol. I, pp. 287-88). [b] G.O. 3416, d. 12-11-12.

Note.—If acts performed by a Revenue officer in his *magisterial* capacity should lead to the institution of a suit against him, the subject does not fall within the province of the Board of Revenue, and application to defend the suit should be made direct to Government.

B.P., d. 19–4–27; (M., Vol. I, p. 71). B.P. 1642, d. 12–8–50.

3. *Necessity for prompt disposal.*—[a] The Courts have been directed to allow three months to officers conducting the defence of suits against Government servants for the purpose of filing documents, producing witnesses, and taking other steps necessary for the defence. Any further extension of time is left to the discretion of the Judge.[a] [b] It should be made a general rule that all work connected with suits in Collectors' offices should be expeditiously dealt with, and that the necessary enquiries and report should be made without delay, so as to allow the Board sufficient time to consider questions of intricacy and to obtain the sanction of Government in cases involving any very important question of principle. The necessity for applying to the Civil Court for extensions of time can thus be avoided, as well as the issue of instructions by telegraph, which is expensive and not unlikely to cause misunderstanding.[b] [c] Ordinarily all communications relating to the defence of suits should reach the Board at least 15 days before the date fixed for the hearing. They should be accompanied by statements in the form prescribed in Appendix I.* In the last column of this form space is provided for explaining in any case the cause of failure to comply with these instructions, but such cases should be of rare occurrence if prompt action is taken as soon as the summons is received from the Civil Court.[c]

[a] B.P., d. 21–2–56; (M., Vol. II, p. 9 of 1856).
[a] B.P. 2703, d. 29–4–62.
[b] B.P., d. 6–4–37; (M., Vol. I, p. 228).
[b] B.P. 2876, d. 15–10–75.
[b] G.O. in B.P. 17, d. 18–1–98.
[c] B.P. 78, d. 7–3–95.
[c] B.P. 247, d. 16–7–95.
[c] B.P. 234, d. 26–6–96.

4. *Preparation and filing of written statements*—(i) *Instruction to be observed by Collector.*—[a] It is deemed a matter of great importance that, previously to submitting a *draft written statement*, the Collector should ascertain whether the evidence in his possession is fully sufficient to disprove the allegations of the plaintiff, and to substantiate those of the defendant; he should bear in mind that, although the act complained of may admit of satisfactory official explanation, it will be judged of by the Court according to strict rules of law, and that, unless it can be legally as well as morally justified, the defence of it should not be attempted.[a] [b] He should be careful that the written statement is drawn up with attention, so that it may be clear therefrom that the act can be fully justified under the law for the time being in force.[b] [c] He should also pay due attention to the instructions of the Government Pleader on this subject as contained in the subjoined extract from a letter from that officer, dated 17th August 1864, No. 184:—" In preparing instructions for a written statement it should be borne in mind that it is on the plaint and such written statement, and on them alone, that the Court has the means of forming an opinion of the facts of the case, of ascertaining the various points on which the parties are at issue, and of adjudicating upon those issues; it should also be borne in mind that (contrary to the rules of the English Courts of Equity) every allegation made in the plaint, which is not traversed by the defendant, is treated as admitted by him (the defendant). If Collectors would bear these few rules in mind, and act upon them, much labour and doubt, and I may safely say anxiety, would be saved to myself when preparing written statements. It appears to be the aim of many Native Pleaders to intersperse their

* Vol. II, page 376.

"averments with some truth and a large proportion of fiction or to twist "their sentences in such a manner as to distort the facts, and thus to "render it impossible for a defendant to give a simple denial or a simple "admission. In such cases Collectors should give the real facts as they "occurred, showing how much of the plaintiff's statement they admit, or "with what qualification they admit it, and what portion is not true, or "not strictly correct. A Collector should, in the first instance, go carefully "through the plaint, and divide off each allegation into a separate paragraph, "and then opposite to each paragraph, state the circumstances. If the alle-"gation be strictly correct, say 'Admitted' or 'Correct'; but should the "allegation not be in accordance with the facts, or, not entirely so, then the "Collector should state fully the real circumstances showing how much of "the averment is correct, and how much of it is fiction, referring in all cases, "where the Collector's statement is supported by documentary evidence, to "the particular document: a copy, or if in a vernacular, a translation of "which should accompany. With such instructions as those I have suggested, "the Board and the Government Pleader would, as a general rule, be able "satisfactorily to deal with cases; few references to the Collector for further "information would be required; and I am satisfied that, in the long run, "the Collector would find it a great saving of time, trouble and vexation; "for having once, and in the first instance, fully mastered the case, he "would be able with facility to superintend the conduct of the suit to its "conclusion."[c]

[a] G.O. 358, d. 8-5-27.
[a] G.O. 361, d. 11-5-27.
[a] B.P. d. 17-5-27; (M., Vol. I, pp. 71–72).
[b] B.P., d. 17-5-27; (M., Vol. I, pp. 71–72).
[c] Govt. Pleader's letter, 184, d. 17-8-64, in B.P. 5630, d. 31-8-64.

(ii) *Pleadings prepared by the Government Pleader at Madras.*—In preparing pleadings in which admissions are made, great care and nicety of language is generally required to prevent undue advantage being taken of the admission, and when a pleading is prepared by the Government Pleader at Madras, the local Pleaders should not be permitted to recast such pleading. If, in settling a pleading, any error be made by the Government Pleader at Madras, consequent on a misunderstanding of the facts, an alteration may be permitted to render the pleading in strict accordance with the facts; but even that should be carried out with great care, and particularly so as to avoid any difference in expressions relating to the same act in different portions of the pleading. A pleading must be put in in the language of the Pleader signing it; but, if the pleading be in a vernacular, there is no objection to its being accompanied by an English translation. In all cases, therefore, where a pleading is prepared by the Government Pleader at Madras for filing in Mufassal Courts, the Government Pleaders in the mufassal should be instructed first to satisfy themselves that the facts are correctly stated, and to attend to any note which may require attention; when that is completed, then to translate the written statement into the vernacular, if necessary, and to make a fair copy of the English written statement; the vernacular (if any) and such fair copy to be annexed and filed in the Court.

B.P. 1279, d. 6-3-65.

(iii) *When sanction for defence of suit has not been received in time.*—When sanction for the defence of a suit has been requested and no reply has been received before the date fixed by the Court for filing the draft answer, application should be made to the Court for an extension of time. Should such application be refused, the answer, with such fresh arguments or other modifications as may have suggested themselves subsequent to the preparation

of the draft reply, should be filed, and intimation should be given to the Court that the orders of the superior authority addressed on the subject have not been received, and that consequently it may be necessary to file a supplementary answer.

B.P., d. 10-11-56; (M., Vol. II, pp. 108–09 of 1856).

5. *Application for engagement of Special Counsel.*—When there is an important suit in which Government are interested and the Collector considers it desirable that a Barrister or other legal practitioner of higher professional standing than the local Government Pleader should appear on behalf of Government, he should obtain the previous sanction of Government through the Board. [a] He should report at the same time what fee he recommends should be paid to the special counsel.[a]

B.P. 1534, d. 4-4-77. [a] G.O. 2896, d. 1-9-10.

6. *Result of suits when to be reported.*—[b] The *result of suits* defended by Collectors under paragraph 2 (i) above need not be reported to the Board when the interest of Government is not involved. In cases in which the decree is adverse to Government in respect of costs, or is otherwise open to objection, a special report should be submitted to the Board with copies of decree and judgment.[b] [c] In the cases of suits defended under paragraph 2 (ii), Collectors should report the result and submit to the Board copies of the judgment and decree unless the decision is favourable to Government, and full costs are allowed and the judgment contains no ruling or other matter of importance.[c]

[b] B.P. 1639, d. 16-6-75. [b] B.P. 250, d. 15-5-93.
[c] B.P. 233, d. 10-5-93.

7. *Liability of Collectors and their subordinates to pay costs of damages*—(i) *Responsibility of public officers.*—The Government have announced that they will not scruple to hold personally responsible any public functionary who shall recommend or undertake the defence of any act, which, whatever may have been the circumstances which justified its performance at the time, may be clearly and indisputably shown at the period of the institution of the suit, to be such as should not be defended.

G.O. 546, d. 4-8-29. B.P. d. 28-7-36; (M., Vol. I, p. 217).

(ii) *Responsibility of subordinates.*—Subordinates will be held personally responsible for any sum which may be adjudged against Collectors on account of acts founded on their official reports, if there is reason to believe that the writers had, at the time of making them, the means of knowing that their statements were incorrect.

B.P. d. 27-12-30; (M., Vol. I, p. 112).

(iii) *Responsibility of Collector.*—The Collector is personally responsible for remissness in the conduct of the defence of suits, and he will be left to bear the consequences himself in cases in which the interests of Government are compromised on this account. The decision as to the manner in which the charges of defence shall be ultimately borne, will be reserved until the decree is passed. The Collector will not be relieved of liability should the decision be adverse to Government, unless it is clear that he has shown proper care and attention throughout the defence of the suit.

G.O. 398, d. 9-6-29. B.P. d. 28-7-36; (M., Vol. I, p. 217).
G.O. 546, d. 4-8-29.

94. Institution of suits—*Submission of draft plaint.*—In all cases where the sanction of the Board for the institution of a suit is required, a draft

plaint should be submitted with a covering letter fully explaining all the facts. [a] The instructions in paragraph 2 (ii) of Standing Order No. 93, regarding legal advice should also be followed.[a]

B.P. 923, d. 31-10-88. [a] G.O. 3416, d. 12-11-12.

2. *Suits by one department against another.*—One department of Government may not institute legal proceedings against another without the special sanction of Government. If an officer considers himself aggrieved by the action of another in a different department his proper course is to lay the matter before Government and await their orders.

B.P. 393, d. 12-11-97.

3. *Vindication of Public Servants' acts or character against defamatory attacks.*—Revenue officers will understand that they must obtain the authority of Government before having recourse to the Courts for the vindication of their public acts, or of their character as public functionaries, against defamatory attacks. This order will not affect an officer's right to defend his private dealings or conduct in any way that he may think fit; but his official reputation is in the charge of the Government, and it is for the Government, who will bear the cost of such proceedings, if taken under proper sanction, to decide in advance in each case whether the proceedings are necessary or expedient.

G O. 134, Pub., d. 6-2-74. Government Servants' Conduct Rules, 1904, Rule 21.

4. *Suits on behalf of Government.*—The rules laid down in paragraphs 4 (i) and (ii), 5, 6 and 7, of Standing Order No. 93, in regard to the preparation of written statements and the defence of suits apply *mutatis mutandis* to the framing of draft plaints and the conduct of suits instituted on behalf of Government.

95. Appeals to which Government are a party—*Filing of appeals on behalf of Government*—(i) *Duty of Government Pleader.*—In every case in which the decision in a suit to which Government are a party is adverse to Government, the Government Pleader should at once apply to the Court for a copy of the judgment and decree without reference to the Collector, but should at the same time intimate to him the result of the suit and the fact that copies have been applied for. When the copies are ready for delivery by the Court, the Government Pleader should, without delay, obtain and forward the same to the Collector with his opinion as to the advisability of appealing against the decision and with a draft memorandum of appeal, if necessary. The Collector should submit the papers on receipt to the Board, in view to obtain its orders as to whether an appeal should be preferred or not. The extreme importance of allowing no delay to occur in getting copies of the necessary papers and in addressing the Collector as to the advisability of appealing against decisions which are adverse to Government, should be impressed on all Government Pleaders. Collectors should, however, bear in mind that the responsibility for taking the necessary steps to contest adverse decisions rests mainly upon them, and that it is their duty to control the action of Government Pleaders. [a] The instructions in paragraph 2 (ii) of Standing Order No. 93, regarding legal advice should also be followed.[a]

B.P. 594, d. 30-9-91. B.P. 662, d. 21-11-91.
B.P. 293, d. 31-7-96. [a] G.O. 3416, d. 12-11-12.

(ii) *Communications to Board.*—All communications relating to the filing of appeals should ordinarily reach the Board at least 15 days before the

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date on which the appeal time will expire. They should be accompanied by statements in the form prescribed in Appendix II.* In the last column of this form space is provided for explaining in any case the cause of failure to comply with these instructions, but such cases should be of rare occurrence if prompt action is taken as soon as judgment is delivered.

B.P. 78, d. 7-3-95. B.P. 247, d. 16-7-95. B.P. 234, d. 26-6-96.

(iii) *Duty of Collector.*—[b] In submitting for orders the question of appealing against a decision adverse to Government, the Collector should recapitulate as tersely and clearly as possible the arguments for and against an appeal so as to enable the Board to dispose of the matter without delay.[b] [c] Where an appeal has to be preferred to the High Court, the Collector should be specially careful to forward duly authenticated copies of the decrees and judgments in the Original and Appellate Courts, so that no time may be lost should the appeal be decided on.[c]

[b] B.P. 109, d. 1-4-97. [c] B.P. 233, d. 10-5-93.

2. *Power to oppose appeals filed against Government.*—Collectors are authorized to oppose first and second appeals preferred to Civil Courts against decisions passed in favour of Government and to correspond direct with the Government Pleader, Madras, in regard to second appeals of this description. [d] Before deciding to oppose an appeal, they should obtain the opinion of local Government Pleaders in regard to first appeals and of the Government Pleader, Madras, in regard to second appeals as to whether the appeal is legally maintainable and be guided by it. If, in any case, they decide to reject it, they must place the reasons for their decision clearly on record.[d] [e] When a Collector receives a notice from the High Court of an appeal to that Court in which Government are concerned, he shall obtain from the local Government Pleader a list of material documents or portions of documents on which the Government rely and shall forward it to the Government Pleader, Madras, with the letter asking him to oppose the appeal.[e]

B.P. 232, d. 26-6-96. [d] G.O. 3416, d. 12-11-12. [e] B.P. 86, d. 3-5-05.

3. *Records to be kept ready where advice of Government Pleader at Madras might be required.*—In cases in which the advice of the Government Pleader at Madras is likely to be sought in the matter of filing or defending appeals on behalf of Government, the promiscuous translation of the depositions and other documentary evidence would involve great labour and delay without, in most cases, any corresponding advantage. [f] In cases where the appeal is to be preferred to the High Court, a list of the material documents or passages which should be translated and printed must accompany the letter.[f] The following rules should therefore be observed :—(1) Copies of the decree and judgment passed in the suit should be obtained and forwarded to the Board. (2) The local Pleader engaged in the case should inform the Collector from time to time as the suit advances, what documents he considers it advisable to have translated for the consideration of the Government Pleader at Madras in the event of an appeal. Such translations will, at the Collector's discretion, be prepared without loss of time in his office and kept ready for despatch with the decree and judgment. The strict observance of these two

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* Vol. II, page 377.

rules will be sufficient in ordinary cases. In special cases the Collector will exercise his own discretion and provide what he may consider necessary.

B.P. 5877, d. 14-12-60. [f] B.P. 4, d. 3-1-06.

4. *Précis of the case to be submitted with proposals for filing or defending appeals in the High Court.*—When an appeal suit is to be preferred or defended in the High Court at Madras by the Government Pleader, that officer should be provided with a précis of the case as described in the annexed extract from his letter to the Board, dated 6th December 1861, No. 207 :—" In cases where a private client is either seeking the advice of " counsel, or the preparation by him of pleadings in a suit, the Barrister " ought always to have, and usually has, a statement or case laid before him, " in which is shown a précis of the claim or defence with reference to the " particular parts of documents, or a summary of the oral evidence that can " be adduced, which the client thinks supports or cuts against his case. It " is evident that a client knows the facts and circumstances attending his " case better than any professional man can do, and although it is the " peculiar province of the solicitor to glean all such information as is obtain- " able, and from his experience suggest the seeking for further information, " or explanation, and evidence, and then to put the whole in such form as " will best draw the facts most forcibly to the attention of the Barrister, yet " the original preparation or collection of the matter must necessarily rest " with the client himself, and this is evident from the circumstance to which " I have before alluded, that the client must best know the facts and circum- " stances attending the transaction. The success of a case very much " depends on the client's careful preparation of those facts. In public cases, " the department in which a case arises has always been looked upon as " standing in a similar position to that which a client in private cases " occupies, and it is highly desirable, that on seeking the advice of the Law " Officers, a clear précis of each case should be submitted pointing shortly to " the several documents which support or cut against each part of the case, " and the particular portion of each document that is relied upon, and also, " where practicable, stating shortly the nature of the evidence which could be " adduced in support of the case ; of course, copies of the documents should " accompany, because, as a general rule, the Law officers could not safely " advise without seeing the whole of each document." The leading facts of the case should be noted as far as practicable in chronological order, and reference should be made to the documents which bear upon each point, or the evidence that can be adduced in favour of or against it. When the particulars wanted are contained in any document, the words of the latter should be quoted as closely as possible. In submitting applications for appeals or special appeals, the précis should be continued to the latest date, by the insertion of all important facts which may have transpired since the preparation of the original précis.

B.P. 6982, d. 14-12-61.

96. Appeals against important decisions in suits between private parties.—When questions of general importance involved in a suit to which Government are not a party, are decided by a District Court, and, in the opinion of the Collector, there is reason to dispute the decision, the matter should at once be reported to the Board. If necessary, the party aggrieved by such decision can then be urged to prefer an appeal against it

to the superior Court and the assistance of the Government Pleader secured for him, in order that if it is erroneous the error may be corrected immediately, and that the law on the point may be determined by the proper authority once for all.

B.P. d. 29-12-34; (M., Vol. I, p. 178.)

97. Government Pleaders, their duties and fees and other law costs—*Government Pleader, Madras.*—The Government Pleader, Madras, is regarded as the Assistant to the Advocate-General, especially for mufassal business and in cases of difficulty may apply to that officer for advice. His duties are (1) to conduct and defend all civil suits on the Appellate Side of the High Court, in which Government are concerned; (2) to advise Government, the Board of Revenue and Heads of Departments and District Officers, in cases of difficulty, in regard to the institution, defence and conduct of public suits instituted before the subordinate courts, and in suits of more than ordinary importance, to revise and settle the pleadings; and (3) when especially deputed by Government, to proceed to the mufassal and conduct such suits personally.

He is entitled to the full regulation fee for the conduct of suits in the Presidency town, whether the case is decided in favour of Government or otherwise, and it can be paid, if necessary, previous to pleading, without being delayed pending the result of the suit. The minimum fee payable to him for each civil case is Rs. 30. When appearing on behalf of Government in the mufassal, he is entitled to receive a fee of Rs. 175 per diem for the period he is necessarily absent from Madras, together with travelling allowance at the rate of 8 annas a mile, subject to the usual deduction in the case of journeys by rail; no fee is claimable as a rule for Sundays and holidays and no daily allowance will be given.

2. *Local Government Pleaders.*—The duties of local Government Pleaders are to advise Government and their officers whenever required; to conduct all the miscellaneous legal business of the State; to receive process as agent of the Government in civil suits against the Secretary of State; to appear for Government (unless instructed to the contrary) in all civil cases in which they are interested, whether in the District Court or Lower Courts, including cases in which the Collector appears as Agent to the Court of Wards; to defend suits against public officers when so instructed; to protect the interests of Government in applications by parties to sue *in formâ pauperis*; to apply for inquiry into lunacy of persons possessed of property in the mufassal.

Government Pleaders shall not appear in any suit or appeal against the Government or the Court of Wards or the Collector, until they have ascertained from the Collector, that their services as pleader on behalf of Government or the Court of Wards or the Collector are not required. When a Government Pleader has thus appeared against the Government or the Court of Wards or the Collector in an original suit, he may similarly appear in any appeal until the suit is finally decided.

Government Pleaders should not accept engagements from private parties in cases in which they have been instructed to appear on behalf of Government without the previous permission of the Collector. If such permission is obtained, there is no objection to their making their own arrangements with the parties as to fees.

In civil cases Government Pleaders are allowed the [b] full [b] regulation fees [b] whether the cases are decided in favour of Government or otherwise;[b] and in exceptional cases, such higher rates as may be sanctioned by the Board [c] or the Collector.[c] [d]When requesting the Board's sanction to the defence or institution of suits or other legal proceedings, Collectors should state what fee they propose to pay to the Government Pleaders.[d] The fees should not be paid to them until after the decree is passed. No special fee should be paid to Government Pleaders for conducting petty miscellaneous legal business of Government in civil suits, as they are allowed a monthly retaining * fee for the joint office of Government Pleader and Public Prosecutor in each district in addition to the fee paid for the conduct of civil or criminal cases. Such, for instance, are cases where money is merely deposited in court to save the costs of execution of decrees passed against Government. Where, however, decrees passed in favour of Government have to be executed on their behalf, local Government Pleaders may be allowed a minimum fee of Rs. 2 in each case. No allowance should be granted to them on account of the stationery or postage stamps used by them, but they may be permitted to purchase service postage stamps, at their own cost, for use in connection with Government work.

District	Per mensem. RS.
* Tinnevelly	50
Madura	
[f] Rāmnād [f]	
Malabar (North) ...	
Do. (South) ...	
Tanjore	
Bellary and Anantapur ...	
Gōdāvari	
[g] Trichinopoly [g] ...	
Salem	
North Arcot ...	
South Canara ...	30
Ganjām	
Cuddapah	
South Arcot... ...	
Vizagapatam ...	
Nellore	
[a] Guntūr [a]	
Coimbatore	
Kurnool	
Chingleput	20
Kistna	

[e] Government Pleaders will be paid the rates of fees specified below when required to proceed on duty outside the limits of the sessions divisions for which they are appointed, and in the Nilgiris outside the limits of the district. The fee will be paid for each day spent in court or occupied in travelling. In special cases where the payment of enhanced fees is called for, the sanction of Government should be obtained therefor through the Board :—

District	Rate	District	Rate
Bellary	Rs. 30 a day.	Ganjām	Rs. 50 a day.[e]
Kurnool		Gōdāvari	
Cuddapah		Kistna	
Vizagapatam		South Arcot	
Guntūr		Tanjore	
Nellore		Madura	
Chingleput		Tinnevelly	
North Arcot		Coimbatore	
Salem		The Nilgiris	
Trichinopoly		South Canara	
Malabar (North)			
Do. (South)			

Government Pleaders are allowed a permanent advance of Rs. 20 each. They receive for journeys by rail, by sea or river and by road, the allowances admissible for officers of the second class under Chapter LII of the Civil Service Regulations. They are not entitled to any daily allowance under the Civil Service Regulations.

The appointment of Government Pleaders should be notified in the District Gazette for the information of the local officers before whom they may have to conduct cases on behalf of Government. They need not file any written authority from Government for appearance in such cases.

B.P. 218, d. 3-11-03.
[a] B.P. 11, d. 11-1-06.
[b] G.O. 3570, d. 28-11-12.
[c] B.P. 204, d. 20-7-07.
B.P. 42, d. 1-3-04.
[d] G.O. 2896, d. 1-9-10.
[e] B.P. 203. d. 1-9-05.
[f] G.O. 812, Judl., d. 31-5-10.
[g] G.O. 1482, Judl., d. 19-9-11.

3. *Pleaders of District Munsifs' Courts.*—[a] In the case of Pleaders of District Munsifs' Courts engaged on behalf of Government, the fee must be settled beforehand by special agreement, but must not exceed the regulation fee without special sanction. [b] Collectors should report the fee settled in each case when they request the Board's sanction to the defence or institution of suits.[b] No retaining fee being allowed to such pleaders, Rs. 2 will be taken to be the minimum fee payable to them for appearing on behalf of Government in all miscellaneous cases,[a] [c] including cases of execution of decrees passed in favour of Government. When money is merely to be deposited in Court to save the costs of execution of decrees obtained by private parties against Government, the pleaders may be paid a remuneration of half a rupee in each case.[c] [d] They should not be permitted to purchase service postage stamps but may be reimbursed the value of the postage stamps used by them in connection with Government work.[d]

[a] G.O. 3094, Judl., d. 5-12-79.
[a] B.P. 539, d. 18-3-87.
[b] G.O. 2896, d. 1-9-10.
[c] B.P. 134, d. 23-4-97.
[d] B.P. 181, d. 28-3-90.
[d] B.P. 697, d. 18-11-90.
[d] B.P. 98, d. 13-2-91.

4. *Sanctioning powers of Collectors and Board.*—(i) [a] Collectors are authorized to sanction without reference to the Board, the payment of all ordinary costs incurred in all suits in the Revenue Department, including pauper suits.[a] [b] This authority extends to the payment of regulation fees in second appeals decided favourably to Government.[b] [c] They may also sanction payment of pleaders' fees at a rate not exceeding Rs. 25 per diem subject to a maximum of Rs. 75 in each case when the regulation fee is less than that amount and is in their opinion an inadequate remuneration for the service rendered.[c] [d] They may further adjust the difference between the amount awarded to Government and the costs incurred on their behalf in suits defended under paragraph 2 (i) of Standing Order No. 93, except in regard to pleaders' fees.[d] [e] Otherwise the sanction of the Board is required [e] [a] for the payment of any fees to pleaders in excess of the regulation or other authorized fees, and for incurring any unusual law costs in suits other than those defended under paragraph 2 (i) of Standing Order No. 93. Applications for sanction in such cases should be submitted in the form given in Appendix III.*[a] [f] In the case of suits, of which the institution or defence has been sanctioned by Government in the Judicial or Public Works Departments [other than those in which the Government are addressed by the Collectors direct under the note to paragraph 2 (ii) of Standing Order No. 93], the sanction of the same authority for the costs incurred should be obtained through the Board of Revenue.[f] [c] In cases in which pleaders are engaged to conduct the prosecution of offences under special and local laws, the Board of Revenue and Collectors

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can sanction payment of fees at a rate not exceeding Rs. 25 per diem subject to the following limits:—

(1) Board of Revenue---up to Rs. 300 in each case.
(2) Collectors—up to Rs. 75 in each case.[c]

[a] B.P. 482, d. 1-9-92.
[b] B.P. 232, d. 26-6-96.
[c] G.O. 348, d. 9-2-12.
[d] B.P. 1639, d. 16-6-75.
[d] B.P. 1802, d. 14-7-76.
[e] B.P. 204, d. 20-7-07.
[f] Paragraphs 2 and 3 of G.O. 827, d. 26-11-83.
[f] B.P. 482, d. 1-9-92.

(ii) Collectors are also authorized to sanction the payment of costs or other amounts decreed against Government.

G.O. 78, d. 24-1-87. B.P. 459, d. 16-12-95. B.P. 232, d. 26-6-96.

(iii) The Board is authorized to sanction the payment of amounts due under the terms of a compromise in civil proceedings subject to a limit of Rs. 500 in each case.

G.O. 1455, d. 3-5-10.

5. *Debit of law costs.*—Pleaders' fees should be debited to "Law and Justice" and not to the department employing the pleader. Charges other than pleaders' fees should be debited to the departments concerned. In the case of pauper suits, however, they should be debited to "Law and Justice," the recoveries being credited to "Court fees realized in cash".

B.P. 172, d. 16-3-91.

6. *Stationery and writing charges.*—Collectors are authorized to pay charges incurred by pleaders on stationery and scriptory work where the amount involved is 25 per cent. or more of the pleader's fee.

B.P. 76, d. 26-4-00.

98. Conduct of defence or prosecution on behalf of public officers in criminal courts.—[a] (i) When a public officer is prosecuted criminally for an offence alleged to have been committed in his official capacity he may, if he is willing to bear the cost of his defence, make his own arrangements for legal assistance. If, however, he desires that the whole or any part of the cost of his defence shall be borne by the State, he shall observe the following procedure, namely:—

A. *Presidency town.*—If the officer against whom the prosecution is instituted is serving in the Presidency town, he shall, before taking any steps which may commit the Government to expenditure, report the facts (if necessary through the head of his office) to the head of his department and request the head of his department to move Government either to undertake the defence of the case on his behalf or to authorise him to engage legal assistance.

B. *Mufassal.*—If the officer against whom the prosecution is instituted is serving in the mufassal, he shall similarly, before taking any steps which may commit Government to expenditure, report the facts (if necessary through the head of his office) to the District Magistrate and request the District Magistrate either to appoint a lawyer to undertake the defence of the case on his behalf or to authorise him to engage legal assistance.

(ii) Upon the receipt of an application under rule (i), unless the matter is obviously a personal one or so simple that legal assistance is not necessary, the head of the department in the Presidency town shall report the matter to Government and in the mufassal the District Magistrate shall engage or authorise the engagement of legal assistance, [b] the fee being settled in

advance.[b] If the District Magistrate authorises the employment of counsel, he should lay down any conditions or restrictions he may think necessary as to the cost to be incurred in the defence, [b] the rate of Rs. 25 per diem being regarded as a maximum save in exceptional cases.[b] If in any case the accused officer is unable to pay the counsel's fees without hardship, the District Magistrate may advance the necessary amount, subject to future decision and adjustment under rule (iv).

(iii) Any accused officer who engages legal assistance without having first applied to the head of his department (in the Presidency town) or to the District Magistrate (in the mufassal) as provided in rule (i) will be held to have waived any claim he might otherwise have possessed to have the costs of his defence borne by the State.

(iv) When legal assistance is engaged with the permission of Government or with the permission of the District Magistrate, the question whether the whole or any part of the cost incurred should be borne by the State, will be determined by the Government after the termination of the case.

(v) Where a public servant either in the Presidency town or in the mufassal desires legal assistance to conduct a prosecution either on his own behalf or on behalf of Government, he shall, before taking any step which will commit the Government to expense, apply through the head of his department, for the sanction of Government if he is stationed in the Presidency town or for the assistance of the District Magistrate if he is stationed in the mufassal. The provisions of rules (ii), (iii) and (iv) shall apply to the case.

(vi) Nothing in rules (ii) or (v) shall authorise an officer to sanction the defence or prosecution at the cost of the State of a case in which he is personally concerned. Should such circumstances occur, they must be reported to Government for orders.[a]

[a] G.O. 1291, Judl., d. 27-9-09. [a] B.P. 272, d. 22-11-09.
[b] G.O. 348, d. 9-2-12.

2. *Heads of Departments to be supplied gratis with copies of judgments.*—Heads of Departments are entitled to be supplied free of charge, on their application, with copies of judgments convicting Government officers of criminal offences and of judgments of acquittal and orders of discharge in like cases as well as with translations of such judgments when passed in the vernacular.

Government of India Resolution, 405-21, d. 16-3-00, in B.P. 79, d. 30-4-00.

Chapter XI.

SANITARY AND MEDICAL.

99. Sanitation and the grant of building sites—(i) *Sanitary requirements—General.*—Where new towns are formed as, for instance, in the course of the exploitation of a tract of country by a railway, irrigation or other similar project or by a mining or other industry, the main points to be kept in view are ample roadway, good ventilation, facilities for drainage and conservancy of the water-supply. These matters will ordinarily engage the attention of the Local or Municipal Bodies concerned, but Collectors should use their influence with the local authorities towards the attainment of the same objects. Tahsildars should also be held responsible for preventing unauthorized and disorderly squatting on building sites.

(ii) *Sanitary requirements where house-sites have been provided by Government.*—The sanitary requirements referred to above should invariably be insisted upon when sites for the erection of houses have been provided by Government. The rules regulating the grant of Government land for building sites are given in Standing Order No. 21 *supra.*

(iii) *Notice of festivals.*—Collectors should notify to the Sanitary Commissioner and to the Sanitary officers of the districts concerned, 14 days before the probable date of occurrence, all festivals at which on any one day it may reasonably be expected that 10,000 or more persons will assemble.

B.P. 283, d. 28–6–94.

100. Cattle diseases—*Scope of State aid.*—[a] In dealing with cattle disease, the policy of Government is declared to be that, until the spread of education has effected a change in the attitude of the ryots, there should be no direct attempt to cope with outbreaks of disease except to the extent provided in paragraph 5 below.[a] [b] The officers of the Civil Veterinary Department are now employed in treating sick cattle and endeavouring to check the spread of epizootics by preventive inoculation, in cases in which their co-operation is voluntarily invited by the people themselves, either at Veterinary dispensaries or in the course of their tours. The officers of the Civil Veterinary and Revenue Departments are required, in the course of their tours, to take every opportunity of advising cattle-owners as to the prevention, by inoculation and otherwise, and the treatment of epizootic and other diseases of common occurrence.[b] [c] Every outbreak of such disease shall be reported at once by the village munsif to the Tahsildar in the form given in Appendix I.* The reports shall be written by the karnam if the village munsif cannot do so. The Tahsildar shall forward the reports at once to the Veterinary Assistant who shall inform the Collector of the receipt of the reports and state what action he proposes to take in the matter. During the course of an epidemic weekly reports of its progress in the form given in Appendix I* should also be sent by the village munsif to the Tahsildar who will send them on to the Collector.[c]

[a] G.O. 515, d. 4–7–90.
[a] G.O. 756, d. 24–8–93.
[b] B.P. 50, Sett., d. 9–2–99.
[b] Paragraph 8 of B.P. Mis., 4634, d. 3–8–06.
[b] G.O. 1096, d. 2–11–06.
[b] B.P. 427, Sett., d. 13–11–06.
[c] B.P. 463, Sett., d. 7–10–12.

* Vol. II, page 379.

2. *Distribution of pamphlet regarding treatment of cattle diseases.*—In order to afford information to district officers and ryots as to the sanitary measures which should be taken to prevent outbreaks of disease among cattle and the mortality consequent on them, copies of a book containing plain hints on cattle diseases have been distributed to all divisional and taluk offices, and vernacular translations of it have been published in the district gazettes and are separately available for sale to the public. Ryots should be encouraged to follow the directions which are contained in this publication.

B.P. 2535, d. 9-10-76.

3. *Segregation of diseased animals and disinfection of cattle-sheds.*—[a] Cattle-owners should be advised to separate animals suffering from contagious or infectious diseases from the rest of their stock[a] and to scrape and whitewash the walls of buildings which have been used for diseased animals before admitting other animals into them. All woodwork should be carefully scoured with hot water mixed with some disinfectant, such as carbolic acid. [b] The skins of animals which have died of disease should invariably be destroyed.[b]

[a] B.P. 1845, d. 16-3-66. [b] B.P. 1099, d. 18-7-70.

4. *Anthrax.*—Revenue officers should warn ryots of the danger incurred in dealing with hides or carcases of animals which have died of anthrax. It has been held that the skinning of an animal which died of anthrax is an act likely to spread the infection of a disease dangerous to life and as such punishable under the Indian Penal Code.

B.P. 137, Sett., d. 14-5-90.

5. *Provisions of the Cattle Disease Act to be put into force at large cattle fairs.*—The provisions of the Cattle Disease Act II of 1866 will ordinarily be put into force only on the occasion of large cattle fairs, which are specially dangerous as *foci* of disease. When the Collector considers it advisable to introduce the provisions of the Act at any fair or market, he will submit his proposals and a draft notification, through the Board, in sufficient time to allow of arrangements being made, if possible, for the deputation of a [c] Veterinary Assistant [c] to assist in carrying out the provisions of the Act.

G.O. 415, d. 4-7-90. B.P. Mis., 4163, Sett., d. 9-6-97.
B.P. 29, Sett., d. 9-2-95. B.P. 50, Sett., d. 9-2-99.
[c] G.O. 589, d. 22-2-10.

6. *Procedure to be observed by District officers on the occurrence of contagious disease among cattle.*—The following procedure prescribed by the Government of India should be observed by District officers when contagious disease makes its appearance among animals:—

(*a*) When any contagious or infectious disease appears among animals at a horse or cattle fair in the neighbourhood of a cantonment or a line of military communication, the District or Sub-divisional officer shall immediately report the fact and the nature of the disease to the nearest military authority, who will be responsible for communicating the information to such other military authorities as it may concern.

(*b*) When such disease appears in a camp or cantonment or among animals under military authority on a line of communication, the fact shall be immediately reported by the military authorities to the District or Sub-divisional officer within whose charge the disease has appeared.

(*c*) The principal local authority, whether civil or military, within whose jurisdiction the disease has appeared, should keep the local military or civil authority (as the case may be) informed of the preventive or repressive

measures which have been adopted, so that the action taken in the first instance may, as far as possible, be continued subsequently. Any suggestions that either authority may have to make for action on the part of the other, with a view to checking the spread of the disease, should be made direct. The officer receiving such suggestions should give them his best attention and should inform the authority making them how far he is in a position to accept and act upon them.

(*d*) The direct communication between local authorities enjoined in these rules in no way supersedes the necessity of reporting the fact of an outbreak for the information and orders of superior authorities under any rules or practice in force.

B.P. 56, Sett., d. 5-3-95.

7. *Report of outbreak of disease among horses.*—Collectors should also furnish the Inspecting Veterinary Officer (*Army Department*), Southern Circle, Ootacamund, with early reports of outbreaks of disease among horses, with a view to preventing the spread of the disease; duplicates of such reports should be submitted at the same time to the Board for information.

B.P. 78, Sett., d. 20-2-88.

8. *Cattle mortality register and returns*—(i) *Maintenance.*— [a] The village munsif shall be responsible for maintaining the register of cattle mortality in the form prescribed in the manual of village accounts and shall prepare a monthly abstract from it and submit it through the Tahsildar to the Collector, a *nil* return being submitted when there is no mortality of cattle from disease.[a] [b]Deaths caused by diseases, snakebite, wild animals and criminal poisoning should alone be registered.[b] [c] But should any serious loss of stock result from accidental causes, such as floods, it should be made a subject of special report.[c] [d] Care should be taken to see that diseases are properly recorded; to aid the village officers in preparing these statistics copies of a memorandum giving a short description of the symptoms of the more important contagious diseases have been distributed to Tahsildars for communication to village officers.[d]

[a] B.P. 463, Sett., d. 7-10-12.
[b] B.P. 25, Sett., d. 23-1-88.
[b] B.P. 346, Sett., d. 31-10-95.
[b] B.P. 650, Sett., d. 5-10-97.
[b] B.P. 7, Sett., d 7-1-99.
[c] B P. 377, Sett., d. 3-7-91.
[d] B.P. 650, Sett., d. 5-10-97.

(ii) *Examination.*—[e]Veterinary Assistants[e] are required to examine [f] and initial [f] the register in every village they visit, checking it, as far as possible, by a house-to-house enquiry and seeing that it is kept in the prescribed form with accuracy and neatness. They should also instruct village officers as to the proper method of recording mortality from disease and explain to them how one disease may be distinguished from another. [b]Tahsildars Deputy Tahsildars and Revenue Inspectors should carefully check and initial the register whenever they visit the villages and Deputy Tahsildars and Revenue Inspectors should inform the Tahsildar of any instance coming to their knowledge of omission on the part of a village munsif to send a report in writing of any outbreak of cattle disease. Tahsildars should, if necessary, send information of such cases to the Veterinary Assistant and report the matter to the Collector. [f]

B.P. 50. Sett., d. 9-2-99.
[e] G.O. 589, d. 22-2-10.
[f] B.P. 463, Sett., d. 7-10-12.

(iii) *Monthly return to the Superintendent, Civil Veterinary Department.*—From the abstracts received from the villages a consolidated monthly return shall be prepared in the Collector's office and forwarded to the

Superintendent, Civil Veterinary Department, before the 20th of the following month. The abstracts should be scrutinized in the Collector's office and heavy cattle mortality should be specially brought to the notice of the Superintendent so that he may give necessary directions to the Veterinary Assistant.

B.P. 25, Sett., d. 23-1-88.
B.P. 144, Sett., d. 14-6-87.
B.P. 252, Sett., d. 17-5-10.
B.P. 114, Sett. d. 7-3-88.
B.Ps. 193 and 194, Sett., d. 4-3-85.
B.P. 463, Sett., d. 7-10-12.

(iv) *In districts selected for bacteriological survey.*—In the districts selected for bacteriological survey, the karnam or, in his absence, the munsif should, while any epizootic disease is present in his village, submit to the Tahsildar once in ten days a report in the prescribed form, giving particulars of the number of attacks as well as of deaths. On the 10th, 20th and last day of each month, the Tahsildar should compile and submit to the Superintendent, Civil Veterinary Department, an abstract of the returns received by him during the preceding period.

B.P. 314, Sett., d. 24-6-89.
B.P. 43, Sett., d. 18-2-90.
B.P. Mis., 2726, Sett., d. 4-5-94.
B.P. Mis., 6234, Sett., d. 15-10-94.

101. Registration of births and deaths.—*Accuracy to be secured in the Returns of Vital Statistics.*—[a] The system of registering vital statistics inaugurated in 1865 has been so long in force that village officials have no excuse for sending in incomplete or inaccurate returns. Collectors and Divisional-officers should endeavour, by personal attention to the matter and communication with village officers, to secure accuracy in the returns. At the same time the danger of inducing the falsification of returns by injudicious pressure on the village officers must not be overlooked. [a] [b] To secure more accurate registration of births and deaths in rural tracts, registration has been made compulsory under Act III of 1899, but the scope of the Act has, for the present, been restricted to certain selected areas, mostly major unions. The rules and forms framed under section 20 of the Act will be found in Appendix II.* [b]

[a] B.P. 221, d. 5-2-74. [b] B.P., 184, Sett., d. 27-4-00. [b] G.O. 589, d. 22-2-10.

2. *Birth and death registers and returns.*—[c] For rural tracts registers of births and deaths should be maintained in each village in the forms prescribed in the Manual of Village Accounts, monthly abstracts being submitted on the first of the succeeding month, through the taluk cutcherry, to the Collector's office, where a consolidated return for the district will be compiled and forwarded to the Sanitary Commissioner.[c] [d] This return should furnish particulars for the different divisions of the district arranged in geographical order.[d] [e] In districts where there are Sanitary Assistants to District Medical and Sanitary officers, a copy of this return should be communicated to such officers also for information and return.[e]

[c] B.P. 447, Sett., d. 8-12-98.
[d] B.P. 3294, d. 17-6-65.
[d] B.P. 447, Sett., d. 8-12-98.
[e] Rule 6 of the rules printed as Appendix to G.O. 886 L., d. 19-8-05.
[e] B.P. 309, Sett., d. 17-8-06.

3. *Registering officer.*—The duty of registration may, at the discretion of the Collector, be entrusted to the headman of the village or to the village accountant, but it should be borne in mind that eventually the work will have to be transferred altogether to the headman of the village. In the case of large villages where there is a monigar or assistant karnam or both, the work

* Vol. II, pages 380 to 390.

may be distributed among the several officers, the village being split into as many wards as there are officers.

G.O. 476, d. 21-9-96.

4. *Scrutiny of registers by Revenue officers on tour.*—It is the duty of Tahsildars, Deputy Tahsildars and Revenue Inspectors to scrutinize the registers during their tours and to verify a certain number of the entries by local enquiry and to punish or bring to notice any instances of neglect on the part of the village officers. They should initial and date the entries in the registers which they verify. Collectors and Divisonal-officers will see that the registers are carefully examined during their tours and at the time of the jamabandi, when the accuracy of the entries may be checked by questioning the assembled ryots. Another excellent check consists in deputing a trustworthy official to take a census of all children in the village under one year in age and comparing the result with the register of births.

B.P. 2973, d. 13-10-74. B.P. 74, Sett., d. 18-3-95.
B.P. 60, Sett., d. 31-1-94. G.O. 476, d. 21-9-96.

5. *Scrutiny by Deputy Inspectors of Vaccination.*—Village headmen and karnams should be instructed to afford facilities to the Deputy Inspectors of Vaccination in regard to the inspection of birth and death registers. These officers are allowed to make vernacular notes in the village inspection book of the defects which they discover in the registers and the oral explanation furnished by the village officers, sending a copy of such notes at once to the Tahsildar or Deputy Tahsildar so far as the villages in his charge are concerned. In such cases the village officers should also submit without delay to the Tahsildar or Deputy Tahsildar, as the case may be, a copy of the remarks with their own explanation, and the Tahsildar or Deputy Tahsildar will then take the necessary action.

B.P. 206, d. 30-1-72. B.P. 296, Sett., d. 4-8-08.

6. *Vital Statistics for Zamindari tracts.*—Collectors should impress on zamindars the importance of furnishing through their karnams correct and punctual information on vital statistics. In proprietary estates to which chapters I, II and V of Madras Act II of 1894 have been extended, karnams may be punished by the Collector or Divisional-officer for failure to keep these accounts in a proper manner [section 16 (2) of Madras Act II of 1894].

102. Measures to be taken on the outbreak of cholera and other epidemics—(i) *Report to Tahsildar and Deputy Tahsildar.*—On the occurrence of a case of cholera, small-pox or other epidemic in a village, the headman or, in his absence, the karnam should report the fact at once to the Tahslidar or Deputy Tahsildar. [a] In the case of villages lying within five miles of a Municipal town, a copy of the report should be simultaneously forwarded to the Chairman of the Municipal Council.[a] The report should be despatched by the quickest method available, *i.e.*, by telegraph, post or special messenger.

(ii) *Communication of information to Collector and medical officers.*—Information of the outbreak should be promptly communicated by the Tahsildar or Deputy Tahsildar to the medical subordinate in charge of the nearest dispensary, to the Collector of the district,[a] to the Chairman of any Municipality within his jurisdiction,[a] to the District Medical and Sanitary officer, to the President of the Taluk Board,[b] to the Sanitary Commissioner, Madras,[b] and [c] to the Sanitary Assistant to the District Medical and Sanitary officer, if such officer has been appointed in the district.[c] In the case of small-pox, notice of the outbreak should also be despatched to the Deputy Inspector of Vaccination and to the vaccinator of the circle.

(iii) [d] In the case of cholera, the Collector should, on receipt of information from the Tahsildar or Deputy Tahsildar, send immediate intimation to the District Medical and Sanitary officers of adjoining districts.[d]

[a] G.O. 377 M., d. 14-3-03.
[a] B.P. 70, d. 5-5-03.
[b] B.P. 457, Sett., d. 8-10-00.
[b] B.P. 406, Sett., d. 14-10-04.
[c] Rule 7 of the rules printed as Appendix to G.O., 886 L., d. 19-8-05.
[c] B.P. 309, Sett., d. 17-8-06.
[d] B.P. 233, Sett., d. 27-10-02.
[d] B.P. 107, Sett., d. 2-4-07.

(iv) *Duty of Tahsildar and Deputy Tahsildar.*—On receipt of the information, the Tahsildar or Deputy Tahsildar should proceed immediately to the affected locality, or if he cannot do so should send a Revenue Inspector thither. The Tahsildar, the Deputy Tahsildar, or the officer deputed should in consultation with the medical subordinate or, in the absence of that officer, on his own responsibility, adopt such measures to prevent the further spread of the disease as he may consider necessary. In the case of cholera, he should cause attention to be paid to the directions in Volume II of the Village Officers' Manual.

(v) *Daily Reports.*—[a] The reports referred to in clauses (i), (ii) and (iii) should, so long as epidemic lasts, be continued as daily returns in the forms given in * Appendices III, IV and V. No daily report need, however, be furnished to the nearest Medical subordinate in charge of a dispensary in the case of cholera and small-pox or to the local vaccinator in regard to small-pox. Advantage can often be taken of the assistance of the Police whose information will serve as a check on the returns furnished by village officers. [a]

[a] B.P. 365, Sett., d. 6-11-05.
[a] B.P. 107, Sett., d. 2-4-07.

(vi) *Tahsildar or Deputy Tahsildar to remain in affected locality.*—The Tahsildar or Deputy Tahsildar, or the officer deputed under clause (iv), should ordinarily remain in the affected locality until the arrival of the medical subordinate or certificated Sanitary Inspector deputed by the Local Board, and should, before leaving the village, make arrangements to ensure all possible assistance being rendered to the medical or sanitary officers in carrying out the necessary remedial measures.

(vii) *Expenses incurred by village officers.*—All reasonable expenses incurred by village officers in the despatch of messages or special messengers, and by the officers of the Revenue Department in endeavouring to prevent the spread of the disease, will be a legitimate charge on the funds of the Taluk Board within whose jurisdiction the affected village is situated; and the Collector can, if necessary, exercise the powers conferred on him by section 38 of Madras Act V of 1884 in order to enforce payment.

(viii) *Medical aid.*—When there is a serious outbreak of cholera, small-pox, fever, etc., in any tract, and the ordinary medical staff at the disposal of the District Board is found inadequate, the Collector and President of the District Board should apply to the Surgeon-General for the services of as many extra Sub-Assistant Surgeons as may be necessary. Headmen of villages will be supplied with the necessary medicines and disinfectants by the Tahsildar, who will obtain his supply from the Taluk Board.

(ix) [b] When cholera or other epidemic disease is prevalent, the services of the Apothecaries and Sub-Assistant Surgeons attached to the offices of Collectors and their subordinates should be made available for the relief of all classes within their reach. On such occasions and especially when the medical officer is on circuit, advice should be freely given, and medicine should, if necessary, be gratuitously dispensed. [b]

[b] Bd.'s Cons., 742, d. 7-4-53.

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* Vol. II, pages 391 to 393.

(x) *Purchase of medicines.*—[c] Collectors and Divisional officers may purchase medicines during the prevalence of cholera or other serious epidemic disease. Ordinary drugs may be purchased in the bazaar, important medicines being obtained by indent on the Medical Store Department. The Collector or Divisional officer should, whenever possible, consult a Medical officer before making the purchase. [c]

[c] G.O. 3436, d. 19-12-08. [c] B.P. 2, Sett., d. 6-1-09.

(xi) *Charges incurred in distribution.*—[d] Charges incurred by Collectors and Divisional officers in the purchase and supply of medicines will be borne by the Local Boards concerned. Should any Local Board decline to pay for any medicines so purchased, the question should be referred to Government.[d]

[d] G.O. 3436, d. 19-12-08. [d] B.P 2, Sett., d. 6-1-09.

103. Vaccination—(i) *Duty of Revenue officers.*—Collectors should use their utmost endeavours to induce the people to avail themselves of the benefits offered to them gratuitously by the Vaccination Department. Revenue officers also may give much assistance by directing the medical subordinate who accompanies them on circuit to vaccinate all who are willing.

E.M.C. 742, Pub., d. 31-8-48. G.O. 742, d. 7-4-53.

(ii) *Duty of village headmen.*—Whenever a vaccinator visits a village, the village headman should [a] arrange for the production of unprotected children for vaccination[a] and should, after each visit, send to the Deputy Inspector of Vaccination, through the Tahsildar of the taluk, a statement in the form prescribed in Appendix VI.* [b] A copy of this statement should also be furnished to the vaccinator before he leaves the village. [b]

[c] These rules are not applicable to the Malabar and South Canara districts.[c]

B.P. 49, d. 2-3-98. [b] B.P. 157, d. 6-7-01.
[a] B.P. 27, Sett., d. 4-2-08. [c] B.P. 392. Sett., d. 12-12-07.
[c] B.P. 119, Sett., d. 10-4-08.

104. Medical Subordinates attached to Revenue offices.—When Revenue officers return to head-quarters from tour, they should direct the medical subodinates attached to their offices for professional aid to place themselves under the orders of the chief medical officer of the station until their services are again required for circuit duty. In such cases the medical subordinates will still retain charge of the stores and medicines entrusted to them for departmental purposes, but the superior medical officer will be at liberty to examine the stock and compare it with the Stock Account.

G.O. 2656, d. 30-10-65.

105. Medical attendance and supply of medicines—*Medical attendance.*—The following rules have been prescribed for medical attendance on Government servants in the Madras Presidency :—

I. *In districts beyond the town of Madras.*—All Government servants in receipt of salaries amounting to Rs. 100 and upwards, are entitled to the attendance of the medical officer of the station or district at their own houses *when their illness is* such as to prevent their consulting the medical officer at his house.

II. There will no doubt be cases of not unfrequent occurrence in which it will be proper for the medical officer to visit at their own houses Government servants in receipts of salaries under Rs. 100. Government trust to the good sense and good feeling of the medical profession in preference to laying down any *hard and fast* rules for such cases.

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* Vol. II, page 394.

III. It is to be distinctly understood that *save as provided in Rules IV, V, VII, and VIII infra*, medical officers will not be expected to attend *a* Government servant in *his* own house, unless the patient is unable to wait upon the medical officer either at his house or at such place and time as, having due consideration for the *patient's position* and the circumstances of the case, may be appointed for the purpose.

IV. In any station where there may be an Assistant Surgeon, Apothecary or Sub-Assistant Surgeon and where there may not be proper hospital accommodation, *it will be the duty of such officers to attend*, at their own residences, the upper subordinate grades of Government servants, including clerks, whose appointments are not gazetted; *these officers should pay* conveyance hire *if* they reside more than two miles from the official residence of the medical subordinate. In all serious cases, the Civil Surgeon will visit the patient.

V. *On the Nilgiris.*—All uncovenanted servants, however, while on duty on the Nilgiris with Government head-quarters are entitled to the gratuitous medical attendance of the medical officer at their own quarters for themselves and for their families.

VI. *In the town of Madras.*—At the Presidency *Town*, where the duty of attending upon this class of public servants would bear very heavily on medical officers, and where suitable accommodation and medical treatment are available on payment of very moderate charges in the General Hospital, of which for their own sake it is desirable that Government servants should avail themselves, such Government servants as decline to avail themselves of these advantages will, as heretofore, make their own arrangements for medical attendance.

[a] VII. *In the Gōdāvari Agency.*—The Sub-Assistant Surgeons in the Agency Tracts of Gōdāvari are required to attend gratuitously on the families of Government servants employed there as well as on others who may be considered entitled to gratuitous attendance.[a]

[a] G.O. 1028, Pub., d. 17-12-95.
See also Madras Civil Medical Code, section VII, paragraph 389.

VIII. *General, for the Presidency town and the mufassal.*—Civil officers of Government *holding gazetted appointments or* drawing salaries of Rs. 250 and upwards are in all circumstances entitled to gratuitous medical *attendance* for themselves at their own residences from the Surgeon of the District or the Civil Surgeon, as the case may be.

Note.—The foregoing rules have been adapted from the Civil Medical Code with the additions and alterations indicated in italics, which have been made by the Board with a view to make the meaning of the Code clear.

B.P. 216, d. 19-3-85. B.P. 3055, d. 6-11-85.

2. *Supply of medicines.*—The rules for the supply of medicines to Government servants in civil employ and their families are given in Appendix VII.*

106. Medical certificate.—The rules governing the grant of medical certificates to Government servants are embodied in articles 828–838 of the Civil Service Regulations.

B.P. 41, d. 17-2-98.

* Vol II, page 395.

Chapter XII.

TROOPS AND TRAVELLERS.

107. Transport for troops—*Who should procure.*—[a] It is ordinarily the duty of the Regimental authorities and the Commissariat Department to procure the necessary transport for troops about to march; but where these authorities are unable to obtain the requisite means of conveyance, the duty of procuring them will devolve on the Collector.[a] [b] On such occasions due notice will be given to the Collector, and he will take action only on the requisition of the Commanding Officer.* Endeavour should be made whenever practicable to obtain transport by contract, and resort should be had to impressment only in cases of absolute necessity.[b]

2. *Impressment of carts.*—In cases of impressment the following rules should be attended to:—

(1) [b] Private carts which are ordinarily let out on hire or kept for profit will be held available, if occasion requires it, for the use of the troops marching. Every endeavour should be made to render this compulsory service as little irksome and as fairly distributed as possible. Cartmen from the same village should, whenever practicable, be permitted to march and camp together, and liberal demurrage should be allowed when carts are collected from a distance or detained at a station. The terms of the engagement with the cartmen as to the point at which they are to be released from the service, and the period for which they are to be exempted from re-engagement after returning to their villages, should be strictly maintained.[b] [c]Except in cases of absolute necessity, when an extra rate should be allowed, carts should never be taken beyond the first village of the adjoining district or territory without the full and willing consent of the owners.[c]

[a] G.O. 2156, d. 16-11-60.
[b] G.O. 724, d. 27-3-67.
[b] B.P. 2816, d. 8-5-67.
[c] G.O. 538, d. 4-3-79.
[c] B.P. 738, d. 28-5-80.
[c] G.O. 1035, d. 27-8-80.

(2) The carriage already engaged by other departments should only be impressed for military service after every endeavour has been made to obtain transport elsewhere.

(3) The Collector is authorized to pay from his treasury to each cartman an advance at the rate of 8 annas for every 10 miles, if the distance is under 100 miles; and at 12 annas, if above that distance. He may also draw from the treasury the maistry's full hire, at the rate of 1 anna for every 10 miles per cart, and disburse so much of it in advance as he thinks proper, keeping the rest to be paid on the maistry producing a certificate from the Commanding Officer that the carts have arrived at their destination, and that the cartmen have fulfilled the terms of the contract.

(4) The Collector is also authorized to disburse from the treasury batta to carts brought from a distance of 15 miles or more, at the rate of 4 annas for every 15 miles so travelled, and for every day they are kept at the cutcherry before being made over to the regiment. He should be careful not to retain the carts longer than is absolutely necessary.

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* Requisitions which do not proceed from the Commanding Officer will not be attended to,

(5) The duties above prescribed may, at the Collector's pleasure, be entrusted to his Assistant. During the absence of the Collector, and if his Assistant cannot attend, the Tahsildar, assisted by a clerk from the Collector's office, will superintend the supply of carts to the troops.

3. *Transport by contract.*—When carts are obtained by contract, the Commanding Officer should be furnished with a register of the carts in the form prescribed in Appendix I.* Government have ruled that the Commanding Officer is responsible for seeing that the owners or drivers of carts, etc., employed by the corps are in no way ill-treated by either officers or men, and that the carts and bullocks are not overloaded; the cart-load should never exceed 800 lb. including persons habitually carried on the cart; the maximum bullock load is 123 lb. The Commanding Officer is required to enforce the regular payment of batta to the cart-owners and others, according to the daily rates to be previously determined, for any period of detention exceeding two days after the day originally specified for the commencement of the march; and also for all halts of more than two clear days at a time. Batta should be disbursed at least once in every two days of detentions and halts. On the termination of the march, the Commanding Officer is required to adopt measures for the immediate payment of the balance of hire.

Supplement to the *Fort St. George Gazette*, dated 27th May 1856.

108. Supplies and provisions for troops on the march—*Intimation of march of troops to be given by military authorities.*—Intimation of the line of march will be given to the Civil and other authorities in the case of all parties commanded by a European or Indian Commissioned Officer, and of all detachments of European troops of whatever strength, but no intimation is required for any body of Indian troops (Mounted corps and Treasure escorts excepted) under twelve men.

Note.—All bodies of troops consisting of twelve men and upwards are allowed a halt every fourth day; the dates of proposed progress will be calculated accordingly when intimation of march is given. Parties of less than twelve men (Treasure escorts excepted) will march at the rate of ten miles a day, with a halt every seventh day.

2. *Collectors to give notice of march to Tahsildars.*—On the receipt of intimation from the Quartermaster-General's department or from the Officer Commanding the Troops of the route of troops about to march through a district, the Collector and Magistrate should immediately give notice to the Tahsildars of the taluks through which they will pass, informing them of the expected number of troops, European officers, and camp followers, the stages at which they will halt in each taluk, and the probable date of arrival.

3. *Tahsildars to accompany regiments.*—When a regiment or large body of troops is passing through a district, the Tahsildars should be directed if possible to accompany them through their respective taluks, or if in any instance unavoidably prevented, the Deputy Tahsildar or the Taluk Sarishtadar should be deputed to this duty. They should be ready to obtain more supplies if what has already been collected proves insufficient, and to afford any other assistance that may be required. An Assistant Collector, if available, or the Divisional-officer and a Police officer should, when possible, accompany the troops.

4. *Applications for supplies to whom to be made.*—Applications for supplies or assistance found necessary during the march of troops should be made to

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* Vol. II, page 396.

the Collectors of the districts through which the troops pass, who will issue instructions to their subordinates to comply with such requisitions. The Commanding Officer of a corps or detachment is the only person entitled to correspond or communicate with the Civil authorities in such matters.

5. *Scale of supplies ordinarily required.*—The list given in Appendix II* will give an idea of the amount of supplies ordinarily required by an infantry regiment. When a detachment smaller than a regiment is on the march, proportionately smaller quantities will be required. As mounted corps march without grass-cutters accompanying, grass should also be supplied for artillery and cavalry horses at the prescribed rates given in Appendix II.*

6. *Applications for additional transport in case of emergency.*—No demand for coolies, carts, or cattle should be made at any intermediate village except in the event of unforeseen accidents on the road, either by the death or desertion of coolies or casualties amongst the cattle, when a representation should be made to the Commanding Officer, who, if satisfied of the propriety of the application, will address the necessary requisitions for fresh supplies to the headman of the village in communication with the officer of the Revenue Department ordered to accompany the troops on the march. It will be the duty of the Commanding Officer on such occasions to pay a proper consideration to the means and resources of the village, as well as to enforce in the strictest manner the payment of an adequate remuneration to the people employed on their requisition.

7. *Indent for country cots in case of sickness.*—In cases of extraordinary sickness, Officers Commanding corps and detachments are authorized to indent upon Collectors or the Commissariat Department for such number of country cots as may be absolutely necessary.

8. *Tahsildars to apply to the District Treasury for funds.*—Tahsildars should be directed to apply immediately to the District Treasury for money for the purpose of purchasing such specific quantity of supplies as may be required.

9. *Supplies to be purchased at the neighbouring weekly markets.*—The supplies should be purchased as far as possible at the neighbouring weekly markets to which produce of every description is generally brought for sale, but when it is not possible to procure in this manner the full supply required, the balance due should be purchased from the people voluntarily and should on no account be collected by contribution.

10. *Payments for supplies to be made immediately and receipts taken.*—In every instance, whether the supplies are bought at the weekly markets or from the villages, payment must be immediately made and a receipt taken: such receipts should be forwarded as vouchers to the Collector's office along with the detailed account of purchases and sales.

Note.—(1) Tahsildars should be distinctly informed that neither coolies, pots, fire-sticks, tent-pegs, nor any other articles whatever are to be supplied without payment.

(2) Tahsildars should be directed to comply with any requisition for coolies, receiving however, in the first instance, the hire of the men, at such rates as shall in the opinion of the Tahsildar, be proper.

(3) Payment for supplies should on no account be made to the headman or the Karnam of the village for distribution to the individuals furnishing them, but should always be made direct to the owners.

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* Vol. II, page 397.

11. *Supplies to be conveyed and delivered to an officer of the corps.*—Supplies should be purchased and conveyed to the halting places at Government expense, the owners receiving payment when the purchase is made, and not being required to quit their residences. The supplies should, on the arrival of the troops or their advanced guard, be made over at once to some officer of the corps, whose duty it is to arrange for their distribution and payment, the Collector's subordinates having simply to provide the articles previously indented for.

Articles not bought by the regiment should be made over to the Tahsildar for re-sale by auction, the loss, if any, arising from the re-sale being borne by Government and debited to the Military Department.

E.M.C., d. 23-4-58: (M., Vol. III, p. 63 of 1858).

12. *Complaints in regard to supplies.*—The following extract from paragraph 779 of the Army Regulations, India, Volume X, deals with complaints in regard to supplies:—In the event of an unfavourable report being made of the supplies furnished, it will be the duty of Commanding Officers not to be solely guided by the report of the *chowdry* or *russud* guard, but to order a thorough investigation by a committee of officers in British corps, or of Indian officers superintended by an experienced British officer in Indian corps, a copy of whose report should be forwarded for the information of the civil officer of the district. The examination of the supplies should not be confined to a sample, but extended to the whole quantity furnished.

B.P. 131, d. 18-7-00. B.P. 199, d. 21-8-01.

13. *Commanding Officers to pay for supplies immediately on presentation of bills.*—All Officers Commanding corps or detachments, who may be provided by any servant of Government with boats, coolies, carts, bullocks, bearers, etc., must pay all charges for the supplies on the presentation of bills to them at the time, irrespective of the settlement of any disputes that may arise in respect of such charges; and in the case of carts or bullocks, they must pay in advance such proportion of the hire as may be fixed by the Civil authorities, the balance being paid on arrival at destination or termination of the trip for which such carts and bullocks were hired.

14. *Charges to be subsequently adjusted.*—All such charges as well as others incidental to the march of troops should subsequently be adjusted through the Military Accounts Department on contingent bills supported by the requisite vouchers.

15. *Disposal of claims for compensation.*—When claims for compensation for injury to crops or other charges arise out of the encampment, etc., of troops, the extent or particulars of which may not be within the knowledge of Commanding Officers, the Collector should after due investigation satisfy such claims and pay such charges, forwarding the bills therefor which will be passed on his signature for adjustment in the transfer account of the Accountant-General's Office.

16. *Complaints against public servants.*—Should any cause of complaint arise against any public servant whether for overcharge or neglect of duty or on any other grounds, such complaint should be preferred as soon as possible to the Collector or Chief Civil Officer of the district who will investigate it without delay. If after his decision further reference should be necessary, a representation of the case should be submitted for the information of Government through the usual and regular channel.

17. *Supplies to officers not on duty with troops.*—Officers not on duty with troops will pay all charges for boats, coolies, carts, etc., furnished by any servant of Government on bills being presented to them and act as detailed in paragraphs 13, 14 and 16 above in respect of the hire of carts and bullocks, adjustment of charges debitable against Government, and submission of complaints against any public servant.

Supplement to the *Fort St. George Gazette*, dated 27th May 1856.
B.P. 2614, d. 31-5-60. B.P. 50, d. 6-2-96.

109. Halting places and cholera camps—*Halting places.*—[a]Collectors should from time to time inspect the halting places for troops on the lines of road passing through their districts, and should be careful that if possible at least 800 yards square are reserved for the purpose at each encamping ground. The ground should be thoroughly cleaned immediately after it has been vacated by a regiment, the cost of cleansing being charged to Government.[a] [b]Wells at established camping grounds should be periodically cleaned out and steps taken for causing the sources of drinking water-supply in the immediate vicinity of the line of march to be cleared from impurities.[b]

[a] G.O. 4167, Milty., d. 10-11-65. [b] B.P. 3140, d. 8-12-81.

2. *Cholera camps.*—Village officers should be made responsible for the proper care of camping grounds as well as of sites of the cholera camps to be selected in the vicinity of military stations. [c]The sites of cholera camps must be ploughed up immediately after the troops quit them.[c] There is no objection to such sites being cultivated, but they must always be available when required, and the approaches must not be obstructed.

B.P. 4001, d. 14-7-65. [c] G.O. 2243, d. 25-9-67.

110. Precautions against cholera—(i) *Information to Military Department.*—The particular attention of Collectors is drawn to the necessity of communicating to the Military Department information as to the existence of cholera on lines of road usually traversed by troops.

(ii) *Periodical report.*—Immediately on receipt of intimation from the Military authorities that troops are about to march through a district, the Collector should institute special inquiries regarding the existence of cholera on the route indicated, and should cause the Tahsildars to report periodically on the subject until the troops have passed through. If any case of cholera is reported from any place along the line of march, it must be promptly reported to the Officer Commanding the Troops as well as to the Division Head-Quarters.

G.O. 1791, d. 3-8-65. B.P. 5465, d. 5-9-65.

111. Supply of conveyances to travellers—*Collectors and Divisional-officers to assist travellers in procuring carriage.*—Collectors or Divisional-officers should assist travellers to procure means of transport in reasonable amounts when they are unable to make their own arrangements and a traveller in difficulties should always receive assistance.

2. *Publication of rates of hire in the District Gazette.*—The Collector shall fix, and may from time to time revise, for the district or any lesser area, the rates of hire to be paid for bullock coaches, carts or other means of conveyance supplied to travellers, and these rates shall be published in the District Gazette once a year. The rates so fixed shall be liberal enough to ensure willing and efficient service and shall be fixed with reference to the circumstances and prevailing scale of charges in the district or other area to which

the rates are to apply. Detention hire shall be allowed where detention exceeds 12 hours, and rates for such detention hire should similarly be fixed by the Collector.

3. *Scale of accommodation in a bullock coach.*—Three adults should be the maximum number of passengers to be carried in a bullock coach; for every extra adult an additional charge equal to one-fourth of the full hire should be made. Every child above three and under twelve years of age shall be considered as equal to half an adult, children of three or less not being counted and persons of twelve and upwards (and servants) being treated as adults.

4. *Travellers to be furnished with copy of the rates of hire.*—Collectors arranging conveyance for travellers should furnish them with copy of the rates framed under paragraph 2 and may require payment in advance in whole or in part.

5. *Payment of carriage hire.*—Every traveller for whom conveyance is provided shall, unless he has paid in advance, pay the full hire according to the prescribed rates at the end of each stage. Travellers must be supplied with way-bills showing clearly what they have to pay at each stage and should be warned that failure to pay will result in Government aid being stopped. Any complaint of overcharge or misconduct may be made subsequently, but the amount of the hire must not be withheld pending settlement of such complaint.

G.O. 2487, d. 15-8-11. B.P. 242, d. 19-9-11.

112. Supply of carts or other conveyance to Government officers—*Duty of village headmen.*—It is the duty of every village headman, when applied to, to render all reasonable assistance to Government officers in the matter of procuring carts and other necessary means of conveyance.

2. *Payment of carriage hire.*—It shall be the duty of every Government officer to whom carts or other means of conveyance are supplied to see personally that the rates of hire and detention, in accordance with the scale laid down by the Collector under Standing Order No. 111/2, are paid promptly and in full.

3. *Cartmen to be paid and discharged soon.*—Cartmen engaged by the day or for the march shall be discharged and paid as soon as possible after the completion of the march and shall not be kept waiting, or if kept waiting, shall be paid detention hire.

4. *Cartmen to be ordinarily engaged for one march.*—No cartman shall ordinarily be taken more than one march from his village if it is possible to procure fresh carts at the end of that march.

5. *Requisition for carts to be sent in advance.*—Officers requiring carts or other means of transport shall give reasonable notice of their requirements in advance.

G.O. 2487, d. 15-8-11. B.P. 242, d. 19-9-11.

113. Supply of provisions to Government officers on tour and other travellers—*Duty of village headmen.*—It is the duty of every village headman, when applied to, to render all reasonable assistance to Government officers on tour and to other travellers in the matter of procuring supplies of provisions and other necessaries.

2. *Rules to be observed by officers when ordering for supplies*—Every Government officer who applies to a village headman for assistance in procuring supplies shall observe the following rules :—

(1) All indents for supplies shall, as far as possible, be in writing.

(2) Reasonable notice of what supplies will be needed shall be given. If time permits, the officer should instruct the Tahsildar to send a takid in advance to the village headman notifying the date of the visit and the articles likely to be needed.

(3) The assistance of village officers should not be applied for when supplies can be obtained without it and all unnecessary demands on village officers shall be avoided. Thus, in large towns, where there is a regular bazaar and provisions can be easily procured, it should generally be unnecessary to trouble the village headman.

(4) Every Government officer or other traveller obtaining the assistance of the village headman shall personally see that the village headman's bill has been paid in full before he leaves the village. If the officer or traveller considers the village headman's charges to be exaggerated in any respect, he may refer the matter to the Collector of the district or to the Divisional Officer, but he should pay the amount of the bill, pending the result of this reference.

(5) [a] Every touring officer must obtain receipted bills for supplies obtained through village officers and retain them for reference, if necessary, for a period of twelve months. He should take care to prevent his servants or peons from obtaining supplies, whether in his name or in their own, without payment. Before leaving a camp, he should give the village headman an opportunity of stating whether his claims for payment in respect of supplies made to servants, peons or other subordinates have been settled and should deal promptly with any complaints. Collectors, Divisional Officers and Tahsildars should make enquiries in the course of their tours to see whether village headmen experience any difficulty either in making supplies or in obtaining payment.[a] Village headmen should be instructed not to make supplies except on written requisitions (which should be produced as vouchers in support of the bill) and to complain promptly to the officer concerned or to higher authority, if they were not paid in full for what they supply. The village headman shall invariably enter in the bill which he tenders for supplies made, the name of the shopkeeper or other vendor from whom each supply was obtained and to whom each payment should go.

(6) No supplies except of articles made or sold locally shall be procured under these rules.

(7) Officers on tour are absolutely forbidden to receive and subordinate officers are absolutely forbidden to offer any supplies of any kind without payment.

(8) Police officers are prohibited from having anything to do with the furnishing of supplies.

(9) No Government officer should, except for special reasons and in exceptional cases, require the village headman to procure supplies for him at his head-quarters.

G.O. 2487, d. 15-8-11. B.P. 242, d. 19-9-11. [a] B.P. 271, d. 22-10-12.

Chapter XIII.

PUBLIC SERVANTS.

114. Introductory—*Scope of the chapter.*—This chapter deals with Revenue officials in the Land Revenue Department under two classes, viz., gazetted and non-gazetted officers. Village officers are dealt with separately in Chapter XIV.

2. *Government servants' conduct rules.*—The general rules laid down by Government for regulating the personal conduct of Government servants apply to public servants of all grades in the Revenue Department except Members of the Indian Civil Service.

3. *Powers of officer in charge.*—When an officer is put in charge of an office under circumstances which entitle him to deputation or charge allowance, he is in the same position as one who has been gazetted to that office, and should have the same privileges as regards making appointments.

B.P. 916, d. 14-4-75 ; but see S.Os., 137 and 138.

PART I.—GAZETTED OFFICERS.

115. Collectors—*Examination of accounts.*—It is an important part of a Collector's duties to make an efficient periodical examination of the public accounts of his district. When taking charge of an office, he will not fail to make a careful examination, in accordance with the rules, of the cash and valuable stock, and also of the security bonds executed by parties having public property in their hands.

B.P. d. 12-5-54 ; (M., Vol. II, p. 12).

2. *Supervision of office.*—It is also the duty of a Collector to make himself acquainted with all the rules for the administration of the office committed to his charge, and to satisfy himself from time to time that they are observed in practice ; and if not, to introduce or propose the necessary reforms. Although assured of the correctness of the returns and statements prepared by his chief subordinates, he should not invariably take their reports upon trust. He should understand that he makes himself personally responsible for such reports by adopting them. He cannot be expected always to test the accuracy of ordinary returns in person ; but returns or reports made upon special requisitions and for particular purposes cannot be admitted into this category, and it will be his duty to test these in such a manner as to satisfy himself of their correctness.

B.P. d. 24-6-52 ; (M., Vol. II, pp. 71-72).

3. *Powers of an officer in charge.*—[a] An officer [a] who assumes charge of a district without being gazetted to act as Collector, should not take up appeals from the decisions of an officer in independent charge of a Revenue division, or appeals from decisions passed under Regulation IX of 1822 or under Act III of 1895 by an officer having the local powers of Collector.

B.P. 4016, d. 12-6-66. [a] B.P. 227, d. 28-9-08

4. *Publication of official criticism.*—Administrative officers of whatever rank should abstain from publishing officially reflections upon the decisions and judicial acts of Magistrates and courts of law, and from making reflections likely to be so published. It is not, however, the legitimate and *bona fide* criticism of judicial proceedings in necessary reports to higher authorities that is objected to, but the publication of such criticisms and the record of them in official papers that are likely to be published.

B.P. 531, d. 12-9-93.

5. *Employment of Revenue subordinates on Local Fund work.*—Collectors will note that a Revenue officer should not ordinarily be made to do Local Fund work, for which Local Boards have servants of their own. This rule may be departed from on certain special occasions, for instance, where there is a suspicion of fraud, when Tahsildars and Revenue Inspectors may, with advantage, be called upon to check measurements of Local Fund works.

B.P. 404, d. 24-9-94.

116. Divisional-officers—*To be regarded as the immediate local Authority.*—Subject to general control on the Collector's part, the full exercise of the authority vested in the Collector by the Regulations, and delegable by him to his subordinate officers, is left entirely to the Divisional-officer in his own division. The ryots, although allowed to appeal to the Collector, are to be taught to look to the Divisional-officer as the authority who is to enquire into their complaints and grant them redress.

B.P. d. 7-2-25; (M., Vol. I, p. 29).

2. *Powers and duties.*—It is unnecessary to describe *in extenso* the powers and duties of a Divisional-officer, which have been minutely laid down in the Acts of the Legislature, as well as in other parts of the Standing Orders. The annual settlement of the villages within his range, the adjustment of disputes among the ryots within his division in respect to the occupation of land, to the boundaries of fields or to the distribution of water, the issue of pattas, the investigation of claims to remission for crops destroyed by drought, inundation or blight, and the repair of tanks and water-courses, are matters which should ordinarily claim the attention of a Divisional-officer.

B.P. d. 7-2-25; (M., Vol. I, pp. 28-29).

3. *Reference by Collector to officers subordinate to a Divisional-officer.*—Orders addressed by the Collector to officers immediately subordinate to a Divisional-officer should, as a rule, be issued to the subordinate through the Divisional-officer, except in regard to matters which fall immediately under the control of the Collector, as for instance, those relating to the Treasury and the preparation of the periodical reports and returns. Cases of emergency will also be excepted, copy of the communication being then at once despatched to the Divisional-officer for information.

B.P. 1296, d. 7-3-65.

4. *Powers of appointment.*—(i) Divisional-officers other than a [c] Divisional-officer of the Indian Service of not less than nine years' service [c] are entitled to fill up all minor appointments, the salary of which does not exceed Rs. [a] 30 [a] per mensem. [b] Every such appointment made by a Divisional-officer will take effect from such date as is mentioned in the order of appointment and may be communicated at once to the District Gazette for publication, copy being submitted to the Collector for information. The Collector will however be at liberty to cancel such an appointment for recorded reasons if he finds,

either on appeal, or *suo motu*, that the Divisional-officer has made an obviously unjust or improper use of his power in this respect. When an appointment is so cancelled, the Divisional-officer should be called upon to submit a fresh nomination.[b]

Note.—[b] The powers of appointment possessed by a Divisional-officer under this order may be withdrawn by the Collector if, and so long as, the officer is, in his opinion, unfit to exercise them.[b]

(ii) [b] Divisional-officers are competent to fill up privilege leave vacancies in the grade of Revenue Inspectors by the appointment of persons employed in their divisions who have passed in survey and are otherwise duly qualified for the post.[b] [a] They may also appoint substitutes for clerks in their own offices (other than their head clerks) drawing more than Rs. 30 *per mensem* to whom they have granted privilege leave.[a]

(iii) [b] The posting of Revenue Inspectors within the division rests entirely with the Divisional-officer.[b]

(iv) The powers of Divisional-officers as regards the punishment of subordinate officials in their divisions will be found in the table under Standing Order No. 126 *infra*.

(v) Although the appointment to posts, the salary of which is in excess of Rs. [a] 30 [a] per mensem, in divisions other than [c] a division in charge of a Sub-Collector,[c] is reserved to the Collector, still it is open to Assistant and Deputy Collectors in independent charge to bring to the Collector's notice the claims of their immediate subordinates, and their recommendations should be duly considered.

G.O. 768, d. 2-9-93. G.O 86, d. 12-2-98.
G.O. 454, d. 14-7-99.

[See also tabular statement appended to Standing Order No. 126.]

[a] B.P. 312, d. 23-12-99. [b] G.O. 282, d. 18-5-98. [c] B.P. 227, d. 28-9-08.

5. *Leaving jurisdiction.*—Divisional-officers are prohibited from leaving their charges at any time without sanction from the Collector.

Note.—There is no objection to a Divisional-officer, under permission from the Collector, occasionally visiting the district head-quarters for the purpose of conferring with the Collector on questions of administration, but such visits should not occupy on the whole more than a month or two during the year.

B.P. d. 6-7-54; (M., Vol. II, p. 15). B.P. 2982, d. 27-11-76.
B.P. 7860, d. 8-12-64. B.P. 53, d. 21-1-88.

117. Sub-Collectors—*Powers of Sub-Collectors.*—A Sub-Collector is in every respect as completely under the authority of the Collector as any other Divisional-officer, but he is given larger powers and responsibilities in order to more fitly train him for the important and onerous duties he may be called upon to discharge as head of a district. He can appoint, punish and dismiss any Revenue subordinate in his division [d] except those of the grade [d] of Tahsildar, Deputy Tahsildar, Taluk Sarishtadar or Taluk Head Accountant [d] and Revenue Inspector.[d] When an appointment belonging to any of the last four classes falls vacant in [d] a division in charge of a Sub-Collector [d] the Collector should, before making a nomination, invariably consult the Sub-Collector. [d] As regards posts in their gift Sub-Collectors possess [d] an independent right of appointment, whereas in the case of the other Divisional-officers, this power is expressly subjected to the Collector's veto.

G.O. 86, d. 12-2-98.
[See also tabular statement appended to Standing Order No. 126.]
[d] B.P. 227, d. 28-9-08.

2. *Position of Sub-Collectors.*—The position occupied by a Sub-Collector has been indicated above. It must always be remembered, however, that his first object should be to obey rather than to discuss the orders of his

superior, and any attempt on his part to enter into controversy with the Collector will be viewed by Government with severe displeasure. It is not likely that a Sub-Collector will ever receive from the Collector any order which it would be improper for him to execute. But if anything so unusual should occur, the Sub-Collector can state his views respectfully to the Collector, and if the Collector adheres to his opinion, the Sub-Collector is entitled to request him to submit the case for the orders of the Board.

G.O. 86, d. 12-2-98. B.P. 227, d. 28-9-08.

3. *Sub-Collector for the purposes of the Standing Order defined.*—For the purpose of this Standing Order, a Sub-Collector will be taken to mean a Divisional-officer of the Indian Civil Service of not less than nine years' service.

B.P. 227, d. 28-9-08.

118. Assistant Collectors—*Examination and training.*—The rules for the examination of Assistants, together with general directions for their training, are contained in the Civil Service Manual. [a] Collectors should so regulate the work of their Assistants that it will facilitate their studies.[a] [b] As an aid to Assistants in their actual studies, Collectors should, in communication with the Secretary to the Board of Examiners, keep up a file of two sets of the questions which have been given in past years for each standard of examination.[b]

[a] Paragraph 2 of G.O. in B.P. 1444, d. 8-3-64. [b] Paragraph 4 of B.P. 1444, d. 8-3-64.

2. *Object of training.*—[c] Collectors will not fail to observe the great importance of paying attention to the training of the young men who are entrusted to their guidance, and whose success in life and influence for good depend so greatly on the assistance they receive at the outset of their career.[c] [d] The object to be kept in view in training an Assistant is to fit him for useful service hereafter, rather than to obtain immediate assistance from him. But an Assistant may indirectly be of material help to the Collector in many ways, for instance, in the inspection of localities regarding which disputes have arisen.[d]

[c] Paragraph 6 of G.O. in B.P. 1444, d. 8-3-64. [d] Paragraph 10 of B.P. 1444, d. 8-3-64.

3. *When placed in independent charge.*—As a rule, an Assistant Collector will not be entrusted with the charge of a taluk until he has passed the first or lower standard of examination, nor at any period with the charge of more than two taluks. The degree of power to be delegated to an Assistant rests entirely with the Collector.

B.P. d. 5-1-24; (M., Vol. I, p. 18).

4. *Dealings with subordinates and the public.*—[e] The Board would impress most strongly on all young officers the necessity of placing reasonable confidence in their subordinates.[e] [f] They should also remember, with reference to their own conduct, that, with the great bulk of the people, loyalty to Government must originate in respect for those servants of Government who are placed in immediate authority over them.[f]

[e] Paragraph 13 of B.P. 1444, d. 8-3-64. [f] Paragraph 17 of B.P. 1444, d. 8-3-64.

5. *Half-yearly progress report.*—[a] A half-yearly report on the work, conduct, character and progress of each unpassed Assistant should be forwarded by Collectors to the Board.[a] [b] It should be drafted and signed by the Collector himself[b] and [c] should embody a distinct personal opinion as to what progress is being made by the Assistant,[c] [d] and as to his conduct, character and fitness for public responsibilities.[d] [e] These reports, at any rate those portions which relate to the character, conduct and fitness for public responsibilities of the

officer reported on, should be in the handwriting of the Collector concerned and should give full expression to the Collector's opinion on these points. [f] Where more than one unpassed Assistant is serving in the same district, the report on each officer should be written on separate sheets of paper.[f] The reports should be treated as strictly confidential, the office copies being lodged in the Collector's confidential safe.[e]

[a] Paragraph 4 of G.O. in B.P. 1444, d. 8-3-64.
[b] B.P. Mis., 3990, d. 29-8-96.
[b] B.P. 84, d. 16-3-97.
[c] B.P. 317, d. 20-8-96.
[d] B.P. 84, d. 16-3-97.
[e] G.O. 861, Pub., d. 1-9-02.
[e] B.P. 222, d. 24-9-02.
[f] B.P. 8, d. 19-1-04.

119. Deputy Collectors—*Postings and transfers.*—[g]Collectors are competent to transfer Deputy Collectors on general duty from one division to another within their districts, but neither the head-quarter residence nor the range of jurisdiction of a Deputy Collector on general duty may be altered without special sanction from Government. A Collector transferring a Deputy Collector from any division should report the fact to the Accountant-General for entry in the Civil List. [h] Except where temporary arrangements for the charge of the treasury are emergently required,* [h] a Deputy Collector in charge of a division should not be put in charge of the treasury or *vice versa* without the previous sanction of Government.[g] [i] All representations from Deputy Collectors that the work on which they are employed is uncongenial, or that the place at which they are stationed is disagreeable to them, and consequent requests for transfers, will be viewed with displeasure by Government, as evincing a want of that spirit of contented subordination which is required from all public officers.[i]

[g] B.P. 164, d. 14-3-91.
[g] G.O. 921, d. 17-11-90.
[h] B.P. 276, d. 19-11-01.
[i] Govt. Cir. Memo. 86, d. 11-6-89.

2. *Styles of address.*—It is essential that Deputy Collectors should be treated in official matters with the same consideration and respect as is held to be due to covenanted Assistants. Those of European extraction will be addressed in the superscription of English correspondence, with the affix of 'Esquire.' The corresponding styles to be employed in addressing Indian officials are given in the notification reprinted as Appendix I.†

Paragraph 11 of Circular 1689, d. 10-5-59.
B.P. 1665, d. 17-3-64.
B.P. 892, d. 17-12-89.

3. *Compulsory vernacular test.*—[j] Acting and sub. *pro tem.* Deputy Collectors will not be confirmed unless they qualify by the Compulsory Vernacular test prescribed for them in two languages. This test should be passed within a year from the date of the half-yearly examination next succeeding their first appointment as sub. *pro tem.* Deputy Collector, an additional year being allowed to those who have to pass the *full* test in two languages. The penalty for failure to pass the test within the prescribed period will be removal from the appointment, unless the period is in the case of individual officers extended by a special order of Government. Acting and sub. *pro tem.* Deputy Collectors will be permitted to appear for the examination as often as it is held, so as to afford them ample opportunities of qualifying before their turn for confirmation arrives.[j] [k]This last rule applies also to officers who are lent to foreign service with retention of lien in the list of Acting Deputy Collectors for the purpose of seniority and confirmation.[k]

[j] B.P. 610, d. 20-10-93.
[j] G.O. 5, Pub., d. 3-1-99.
[j] B.P. 436, d. 13-10-94.
[k] G.O. Mis. 967, d. 18-2-97.

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* See Standing Order No. 181, paragraph 3.

† Vol. II, page 398.

4. *Survey training.*—Acting and sub. *pro tem.* Deputy Collectors who have not undergone the survey training prescribed for Revenue and Land Records Inspectors or Land Records Tahsildars must undergo that prescribed for junior Civilians as soon as possible after their appointment to the Deputy Collector's grade. Survey schools are held in the month of July. The Board will notify for the information of the Collectors in June, the dates of opening and closing the schools and the places at which they are to be held. Collectors should forward to the Board not later than the 20th May, the names of the Deputy Collectors to be attached to a survey party for survey training.

G.O. 1300, d. 3–5–11.

Note.—Acting and sub *pro tem.* Deputy Collectors who have undergone the training in survey which was prescribed for Revenue Inspectors at the time of their training will not be required to undergo the training prescribed for Revenue and Land Records Inspectors in G.O. No. 382, Revenue, dated 27th April 1906, and G.O. No. 642, Revenue, dated 10th July 1906.

G.O. 2802, d. 14–9–11.

5. *Officiating appointment in a higher grade.*—As the salaries of Deputy Collectors are governed by article 140 of the Civil Service Regulations, no Deputy Collector may be appointed to officiate in a higher grade of his own class.

B.P. 140, d. 14-4-96. B.P. 297, d. 4–8–96.

6. *Employment of relatives.*—When Deputy Collectors have relatives in the service of Government, they are prohibited from employing them in their office establishments.

B.P. 5090, d. 19–9–61.

120. Probationary Deputy Collectors—*Examination and training.*—The rules for the training of Probationary Deputy Collectors, appointed whether after competitive examination or by selection, are given in paragraphs 2 and 3 below. The examinations prescribed in their case are contained in Appendix II.*

2. *In what matters to be trained.*—[a]Probationary Deputy Collectors should receive training in survey. The course will be the same as that prescribed for junior Civilians.[a] [b] They should also be trained in treasury work, as inconvenience frequently results from Deputy Collectors not being qualified for treasury duty.[b]

[a] G.O. 1300, d. 3–5–11. [b] G.O. 51, d. 1–2–96.

Note.—(1) A Probationary Deputy Collector should have been of at least six months' standing before he can be employed on treasury work.

B.P. 123, d. 30–3–96.

(2) A Deputy Collector who has not had to undergo a period of probation should nevertheless be trained at an early opportunity in treasury work.

G.O. 51, d. 1–2–96.

3. *Training for independent charge.*—Until Probationary Deputy Collectors are found qualified for an independent charge, they should be employed under the Collector's guidance, or under that of an experienced covenanted subordinate. While thus learning their duties, they may be employed in examining complaints brought forward by petitioners, in taking evidence and preparing decisions in summary suits, or in questions about lapsed inams, or in charges preferred against subordinate servants. A portion of their time may also be employed, when necessary, in examining and classifying records.

Paragraph 13 of Circular 1689, d. 10–5–59.

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* Vol. II, page 399.

Note.—(1) Whether a Probationary Deputy Collector has the necessary qualifications for the separate charge of a taluk is a question which will be left to the Collector's decision.

Paragraph 12 of Circular 1689, d. 10-5-59.

(2) A specimen of instructions to Probationary Deputy Collectors, when placed in charge of a village, is given in Appendix III.*

B.P. 835, d. 26-9-88.

4. *Half-yearly report.*—Collectors should submit to the Board every half-year, before the 15th January and the 15th July, confidential reports, in the form prescribed, on all Probationary Deputy Collectors in their districts and on all officers who have acted as Deputy Colletcors in their districts, during the whole or any portion of the half-year and have not been confirmed.

Govt. Memo. 168, d. 16-12-91.
B.P. 152, d. 2-2-88.
B.P. 257, d. 23-7-95.
G.O. 3305, d. 16-8-95.
B.P. 317, d. 28-8-96.
G.O. 975, d. 3-11-02.
G.O. 1131 (Confdl. 196), d. 16-12-02.
B.P. 2, d. 13-1-03.
G.O. 3309 (Confdl.), d. 5-12-08.
G.O. 1444, d. 25-5-09.

5. *Conferment of powers.*—On a Deputy Collector's assuming charge of a division, the Collector will be careful to assign to him, by a formal notice in the District Gazette, powers equal to those of a covenanted Assistant Collector in charge of a division. Such officers have, when once placed in independent Revenue charge, the powers described in section 3, Regulation VII of 1828.

B.P. 6493, d. 30-8-69.

6. *Order of promotion.*—Probationary Deputy Collectors appointed by competition, as well as those selected from the subordinate grades of Revenue officials, will take rank for promotion in the order of the dates of their confirmation.

B.P. 96, d. 10-3-96. B.P. 263, d. 20-7-96.

121. Treasury Deputy Collectors.—[a] The Treasury Deputy Collector will have charge of the treasury, the account department, stamps, postage labels, yeomiahs and pensions, the press and other micellaneous details. It will be the duty of this officer to prepare the ordinary monthly and periodical statements and returns [b] except the Demand, Collection and Balance Statement, which will be prepared in the Sarishtadar's department of the Collector's office. [b] He will also conduct the routine correspondence connected with the accounts, both when the Collector is at head-quarters and in his absence. It will be optional with the Collector, when present at the huzur, to countersign all these statements, and the Treasury officer is always held to be subject to the Collector's control in the discharge of his duties. It is also to be clearly understood that the authority entrusted to him of forwarding statements and returns in his own name, and conducting the correspondence of the account department, extends only to ordinary and routine matters, on which point the Collector will furnish him with detailed general instructions. The Treasury officer should be authorized to send orders to Tahsildars about the correction or the punctual transmission of their accounts, and should bring to the Collector's notice instances of carelessness, inattention to instructions, or undue delay on their part. [a] [c] The Treasury Deputy Collector being in the position of a personal assistant to the Collector, does not [d] require [d] any independent power over the huzur establishment.[c] [d] The district press is, however, under

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* Vol. II, page 406.

the immediate orders of the Treasury Deputy Collector as provided in paragraph 2 of Standing Order, No. 193. [d]

[a] Paragraph 4 of circular 1689, d. 10-5-59. [c] B.P. 1441, d 8-3-64.
[b] B.P. 540, d. 19-9-93. [d] B.P. 201, d. 5-10-03.
See also paragraph 2 of S.O. 181 *infra.*

122. Special Deputy Collectors.—Deputy Collectors specially appointed to acquire lands for railways under construction are, by virtue of their appointment, Public Works disbursers as regards the obtaining of funds and the making of, and accounting for, disbursements. In other respects they should be considered to be under the general orders of the Collector. To avoid delay, however, they may be permitted to correspond direct with the railway authorities regarding land plans, etc., and to send the necessary draft notifications to Government direct. The Collectors' annual statements of progress in the settlement and payment of land compensation should include the transactions connected with the railway within the limits of his district; and he should see that the subordinate Revenue officers render every assistance to the special officers in effecting speedy acquisition of lands.

These remarks apply also to Special Deputy Collectors appointed for other purposes.

B.P. 391, d. 25-10-95. See also paragraph 6 of S.O. 90.

123. Leave taken by Gazetted officers—*Sanctioning authority.*—Applications from Deputy Collectors and Covenanted Civilians for leave (other than privilege leave for one month which does not involve the appointment of a substitute) should be forwarded by the Collector to [a] Government through the Accountant-General. [a] Applications from these officers for privilege leave for one month should be submitted for the Board's sanction when no substitute is required.

B.P. 904, d. 3-4-76. [a] G.O. 282, d. 18-5-98.

2. *Address while on leave.*—Collectors and other Gazetted officers subordinate to the Board, who are about to proceed on leave of any description exceeding one month, shall, immediately before they quit their stations, report to the Board, by post card or otherwise, their addresses while on leave. [b] When a Deputy Collector, whether permanent or sub. *pro tem.*, proceeds on leave, or while on leave, changes his place of residence, his address should invariably be communicated to the Secretary to Government, Revenue Department. [b]

B.P. 450, d. 18-5-88. [b] G.O. 665, d. 8-11-98.

3. *Casual leave.*—Collectors taking casual leave should report the fact to the Board; but they may grant such leave to their gazetted subordinates without reporting it to higher authorities.

B.P. 1091, d. 21-4-82. B.P. 232, d. 26-6-96.

Note.—(1) A Collector should not leave his head-quarters unless he has made suitable arrangements for the despatch of business and the maintenance of order during his absence and should ordinarily leave there an officer possessing first-class magisterial powers.

G.O. 437 d. 8-2-10.
B.P. 55 d. 28-2-10.

(2) For the period of casual leave allowable in the year, see paragraph 5 of Standing Order No. 131 *infra.*

(3) Officers on casual leave may draw fixed monthly travelling allowance or conveyance allowance, but under no circumstances whatever should travelling allowance of any other kind be admitted during casual leave.

B., 30, d. 30-1-96.

124. Touring of Collectors and Divisional-officers—*Minimum periods.*—The minimum time required to be spent on tour by Collectors and other gazetted officers in each half of the calendar year, *i.e.*, from 1st January to 30th June, and from 1st July to 31st December, is as follows:—

By the Collector .. .. 2 months
By other Gazetted officers except the Treasury Deputy Collector .. .. 2½ „

B.P. 150, d. 29-3-93.

Note.—(1) Time spent on leave or in joining an appointment will be allowed for in calculating the number of days to be spent in camp.

B.P. 150, d. 29-3-93.

(2) The Board will be prepared in special cases to take into consideration, as a set-off against any deficiency in the second half of the year, time spent in camp in excess of the minimum during the first half, but this cannot be claimed as a matter of right.

B.P. 150, d. 29-3-93.

2. *Tour returns.*—[a]On the 15th January, and the 15th July, of every year Collectors will despatch to the Board, in the form given in Appendix IV*, a return showing the details of the tours made by themselves during the half-years ending with the 31st December and 30th June preceding. This return should be accompanied by (1) the Collector's review of the detailed tour statements submitted to him in the same form by Divisional-officers and Assistants not in charge of divisions and (2) by an abstract of these statements.[a] The following instructions have been laid down in regard to the preparation of these returns:—

(i) The period during which each officer held charge of his office should invariably be given in the return, whether the officer was in charge for a portion of the half-year only or during the whole period.

(ii) The amount of travelling done by each of several officers who may successively have held a particular appointment during the half-year, whether such officers are in the district or not at the time of submission of the return, should be shown in order, with a total for each officer and a grand total for all of them. The previous touring of officers in other districts, for any portion of the half-year, should not be exhibited as it will be shown in the returns for those districts.

(iii) Halts at sanitaria or other *favourite localities* and, in the case of Assistant and Deputy Collectors located at out-stations, halts at the *head-quarter station*, should be shown in a foot-note, and the time so spent should not be taken credit for as having been spent on tour, except where an officer, for any special reason urged by him, is allowed by the Board to reckon such a halt as part of his tour.

(iv) Time occupied in travelling, under the Collector's order or otherwise on duty, to and from the head-quarter station may be included in the total number of days spent in touring.

[b] (v) Journeys within a radius of five miles from head-quarters for which no travelling allowance is drawn, should not be taken into account in calculating the number of days spent in touring.[b]

[a] G.O. 2651, d. 27-9-09. [a] B.P. 227, d. 4-10-09.
[b] B.P. 40, d. 1-3-01.

3. *Touring of assistants.*—Assistant Collectors, not in charge of divisions, have to tour as much as other officers, and the only case (which should be a rare one) in which they can be exempt from the operation of the rules is when they are certified to have been detained at head-quarters by Collectors on

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* Vol. II, page 407.

public grounds. Collectors will be held responsible for assigning to these officers duties outside head-quarters sufficient to ensure *bonâ fide* touring.

B.P. 150, d. 29-3-93. B.P. 401, d. 24-9-94.

4. *Supplies on tour.*—The rules prescribed by Government for the guidance of Collectors and other district officers in the matter of supply of provisions to them during their tours will be found in Standing Order No. 113 *supra*.

B.P. 744, d. 14-11-87.

125. Maintenance of tents and horses—*Scale of tents.*—The scale of tents to be maintained by officers of various grades in the Land Revenue Department, is shown in the appendix to G.O. No. 388, dated 23rd June 1896, an extract from which is reprinted for convenience of reference as Appendix V.* Officers in receipt of tentage are expected to provide tent accommodation for their establishments when on circuit, and it is the duty of Collectors to report to the Board cases of failure to procure or keep up the prescribed equipment of tents.

G.O. 338, d. 16-2-65. B.P. 814, d. 20-9-88.

Note.—(1) Officers of all grades in South Canara, Malabar and the Nilgiris and the officers in charge of the hill tracts in Ganjām, Vizagapatam and Gōdāvari, may provide themselves with the same equipment of tents as Assistant Collectors, except that a hill tent may be substituted for a tent 12 or 14 feet square.

G.O. 388, Finl., d. 23-6-96.

(2) The maintenance of tents by Deputy Collectors in Malabar is optional, but tentage should be allowed only to those officers who maintain the prescribed equipment of tents.

B.P. 451, d. 4-8-93.

(3) A Treasury Deputy Collector posted to general duty with the prospect of reverting at an early date, is not required to keep tents: but Collectors should see that this exemption is not taken undue advantage of.

B.P. 1161, d. 28-3-84.

(4) For rules regarding *tentage of members of the Indian Civil Service*, see Civil Service Manual, paragraphs 79-83.

2. *Tentage during leave.*—An officer absent on privilege leave, or otherwise temporarily absent from his appointment is entitled during such absence to draw tentage for three months but not more. When an officer is deputed to do duty that does not require the upkeep of tents, he may continue to draw his former tentage for a period not exceeding three months, unless it is known from the first that the period of his deputation will exceed three months, in which case he cannot draw tentage at all.

B.P. 1612, d. 3-6-85. B.P. 83, d. 16-3-97.
B.P. 432, d. 29-7-91.

3. *Conveyance of tents and horses.*—[a] In cases falling under article 1000 of the Civil Service Regulations, the Board of Revenue has been authorized to sanction, in the case of all Revenue officers under its orders, the actual cost of the carriage of horses or camp equipment or both, by steamer or railway, in addition to their authorized travelling allowance.[a] [b] The attention of all touring officers is drawn, however, to the resolutions of the Government of India printed as Appendix VI † regarding the application of article 1000, Civil Service Regulations, and the meaning of the expression 'interests of the public service,' occurring therein; and no case should be submitted for sanction under that article, unless it satisfies the conditions laid down in the above resolutions. [b]

[a] B.P. 2581, d. 25-10-82. [b] B.P. 187, d. 28-5-96.
[b] B.P. 43, d. 3-2-97.

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* Vol. II, page 408. † Vol. II, page 415.

Note.—(1) Save in exceptional circumstances, claims under article 1000 of the Civil Service Regulations will not be admitted in the following cases :—

(*a*) Where the horses were taken by rail or steamer in order to save their owner from the necessity of hiring a conveyance to take him to his office.

(*b*) Where an officer sends forward his horses by rail in order to avoid the expense of hiring the means of conveyance on a journey for which he draws travelling allowance.

(*c*) Where an officer conveys to his station horses or camp equipment purchased from a place at a distance.

(*d*) Where, except in special emergencies, an officer sends his horses by *rail* on a journey of less than 30 miles to or from head-quarters.

(*e*) Where camp equipment is sent by rail under circumstances set forth in clause (*d*) unless a saving to Government in the cost of the journey is thereby effected.

B.P. 187, d. 8-8-99.

(2) The maximum weight of tents and the number of horses for the carriage of which allowance will be sanctioned, under article 1,000 of the Civil Service Regulations, to the several grades of officers in the Land Revenue Department are shown below :—

	Weight of tent equipment in maunds of $82\frac{2}{7}$ lb. each.	Number of horses
	MDS.	
Collectors except the Collector of Madras ...	65	4
Sub-Collectors	55	4
Head Assistant Collectors	45	3
Assistant Collectors	35	3
Deputy Collectors	35	3
[a]Tahsildars on transfer to [b]or on reversion from [b] Deputy Collector's appointment	35	3 [a]

B.P. 451, d. 16-2-83. [a] G.O. 554, Finl., d. 6-7-01.
B.P. 457, d. 1-8-91. in B.P. 178, d. 26-7-01.
[b] G.O. 330, Finl., d. 8-6-07 ; B.P. 187, d. 10-7-07.

(3) When claims are preferred under article 1000 of the Civil Service Regulations on account of the cost of conveyance of a bicycle, any officer who is entitled *to convey a horse at public expense* may be permitted to charge for a bicycle ; but a bicycle shall be taken as equivalent to one horse and in no case shall the charge for the conveyance of more than one bicycle be admitted.

G.O. 330, Finl., d. 8-6-07. B.P. 187, d. 10-7-07.

(4) For form of application under article 1000 of the Civil Service Regulations, see Appendix VII.*

(5) An officer who is entitled to take two or more horses by rail at the public expense under article 1000 of the Civil Service Regulations will be entitled to claim the cost of taking a motor-car by rail in place of two of the horses. But the total amount claimed for both motor-car and horses may not exceed the amount admissible for the maximum number of horses which he is entitled to take.

G.O. 453, Finl., d. 22-9-08. G.O. 21, Finl., d. 14-1-09. G.O. 735, d. 16-3-09.

4. *Officers required to keep horses.*—Every officer of the Land Revenue Department, of and above the rank of Tahsildar, who is required to spend a portion of the year in touring, is expected to keep and maintain one or more serviceable riding horses or ponies.

B.P. 254, d. 17-10-99.

Note.—Rules regarding the purchase of horses by members of the Indian Civil Service are given in the Civil Service Manual, paragraph 4.

PART II.—NON-GAZETTED OFFICERS.

SECTION (i).—GENERAL.

126. Authorities exercising control over Revenue subordinates.—The authority competent to appoint, punish and dismiss each class of subordinate revenue officials is shown in the following tabular statement. [a]For the purpose of this Standing Order a Sub-Collector will be taken to mean a Divisional-officer of the Indian Civil Service of not less than nine years' service.[a]

[a] B. P. 227 d. 28-9-08.

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* Vol. 11, page 417.

TABULAR STATEMENT showing the authority competent to appoint, punish and dismiss each class of subordinate revenue officials.

Officers.	By whom appointed.	By whom dismissed.	By whom reduced.
a. Huzur Sarishtadar.	Collector	Board ...	Board .. ..
b. Tahsildar ...	Appointment from the list sanctioned by the Board (*vide* paragraph 1 of Standing Order No. 138), to the office of Tahsildar, whether acting or permanent, is made by the Collector. In other cases the previous approval of the Board should be obtained for each appointment. The Collector can transfer a Tahsildar from one taluk to another, whether the transfer involves increase or loss of pay.	Government.	[g] Collector, in cases of (1) reduction from a higher to a lower grade involving loss of pay but not degradation of rank or (2) reduction or reversion of an acting incumbent to his permanent appointment. Government, in other cases on report by the Board. Definite charges should be framed and an explanation taken thereon before an officer is reduced from a higher to a lower grade or before an acting incumbent is reduced or reverted to a lower rank as a punitive measure or on the ground of unfitness.[g]
c. Deputy Tahsildar and Sub-Magistrate.	Appointment from the list sanctioned by the Board (*vide* paragraph 1 of Standing Order No. 138), to the office of Deputy Tahsildar, whether permanent or acting, is made by the Collector. In other cases the previous approval of the Board should be obtained for each appointment. The Collector can transfer a Deputy Tahsildar from one charge to another, whether on equal, on greater, or on less pay.	Do.	Do.
d. Taluk Sarishtadar.	Collector; applications for second-class magisterial powers should be submitted direct to Government. (*Vide* Note (3) to paragraph 2 of Standing Order No. 140.)	Collector. [b] If the officer has magisterial powers. Government.[b]	Collector. [b] If the officer has magisterial powers, Government. [b]
e. Taluk Head-Accountant.	Collector	Collector.	Collector ...

B. P. 39, d. 10–2–99.
[b] G.O. 1626, d. 19–6–09.
[g] G.O. 993, d. 2–4–12.

B.P. 129, d. 17–5–99.
B.P. 227, d. 28–9–08.
G.O. 77, d. 9–1–09.

B. P. 27, d. 2–2–09.

By whom suspended.	By whom fined.	By whom leave may be granted.
Collector	Collector	Collector.
Collector, up to six months[a] unless the officer has magisterial powers. If the officer has magisterial powers, Government. In cases of urgency in which immediate suspension appears to be necessary, the District Magistrate should apply by telegraph to Government for an order of suspension, pending the issue of final orders.[a]	Collector and Divisional-officers other than Assistant Collectors, or "Deputy Collectors in charge of Head-quarters divisions, if of less than two years' service and first appointed to the Revenue Department as a Deputy Collector."	Do.
Do.	Do. do.	Do.
Collector. [a] If the officer has magisterial powers, Government; in cases of urgency in which immediate suspension appears to be necessary, the District Magistrate should apply by telegraph to Government for an order of suspension, pending the issue of final orders.[a]	Do. do. B.P. 399, d. 13-2-83.	Do.
Collector	Do. do. B.P. 399, d. 13-2-83.	Do.

[a] B.P. 36, d. 23-1-07.

Officers.	By whom appointed.	By whom dismissed.	By whom reduced.
f. Revenue Inspectors[a].	Collector. [The Divisional-officer can fill up privilege leave vacancies in the grade of Revenue Inspectors by the appointment of suitable persons in the division who have passed in survey.]	Collector ...	Collector. (G.O. 454, d. 14-7-99.)
g. Clerks and inferior servants—			
(i) in the Collector's office.	Collector	Do. ...	Do.
(ii) [d] in a Sub-Collector's division.[d]	Sub-Collector	Sub-Collector.	Sub-Collector ...
(iii) in other divisions—			
(1) Clerks drawing over Rs. [a] 30.[a]	Collector. [Divisional-officers may appoint substitutes for clerks to whom they have granted privilege leave. B.P. 312, d. 23-12-99.]	Collector ...	Collector. (G.O. 454, d. 14-7-99.)
(2) Clerks on Rs. [a] 30 [a] and under and inferior servants other than those mentioned below.	Divisional-officers subject to the Collector's veto. [e] Tahsildars may make the necessary promotions consequent on the grant of privilege leave to their clerks other than the head clerk and appoint the acting substitute required in the lowest post affected, provided that the substitute is qualified under the examination rules.[e] [b] Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates may appoint substitutes, where necessary, for [c] attenders, muchis and [c] peons to whom they have granted leave. A quarterly statement of the appointments so made should be sent to the Divisional-officer for information.[b]	Divisional-officers.	Divisional-officers.
(3) Mashalchis and sweepers including scavengers or totis in Taluk offices.	Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates.	*Vide* Col. 2.	*Vide* Col. 2.
h.[f] Minor Irrigation Supervisors, Overseers and Sub-overseers.[f]	Collector	Do.	Do.

[a] B.P. 351, d. 20-12-98. [b] B.P. 253, d. 17-10-99. [c] B.P. 312, d. 23-12-99.
[d] B.P. 227, d. 28-9-08. [e] G.O. 2651, d. 27-9-09. [e] B.P. 227, d. 4-10-09.
[f] B.P. 471, Sett., d. 14-10-12.

By whom suspended.	By whom fined.	By whom leave may be granted.
Collector. (G.O. No. 454, 14–7–99.)	Divisional-officers other than Assistant Collectors or "Deputy Collectors in charge of Head-quarters divisions, if of less than two years' service and first appointed to the Revenue Department as a Deputy Collector."	Collector. (Privilege leave may be granted by Divisional-officers.)
Collector	Collector	Collector ... ...
Sub-Collector ...	Sub-Collector	Sub-Collector ... ...
Divisional-officers other than Assistant Collectors or "Deputy Collectors in charge of Head-quarters divisions, if of less than two years' service and first appointed to the Revenue Department as a Deputy Collector."	Divisional-officers other than Assistant Collectors or "Deputy Collectors in charge of Head-quarters divisions, if of less than two years' service and first appointed to the Revenue Department as a Deputy Collector." B.P. 588, d. 12–10–93. G.O. 454, d. 14–7–99.	Collector. Divisional-officers may grant privilege leave to clerks in their own offices, other than their head clerks. [e] Divisional-officers, other than Assistant Collectors and Probationary Deputy Collectors, may grant privilege leave to their head clerks also for periods not exceeding one month.[e] B.P. 312, d. 23–12–99. [e] G.O. 2651, d. 27–9–09. [e] B.P. 227, d. 4–10–09.
Divisional-officers. [a] Tahsildars and Deputy Tahsildars may suspend their [b] attenders, muchis and [b] peons for not more than one month pending report to the Divisional-officer.[a]	[c] Divisional-officers.[c] [d] Tahsildars and Deputy Tahsildars may fine, within the limit of one rupee, any of their subordinates below the rank of Revenue Inspector. No subordinate shall be fined whose duties are exclusively clerical otherwise than in accordance with the provisions of section 37 of Regulation II of 1803, section 3 of Regulation VII of 1828, or section 3 of Act VII of 1857.[d]	The officer with whom the power of appointment rests. [e] Tahsildars may, however, grant privilege leave to their own clerks with the exception of the head clerk for periods not exceeding one month at a time.[e] Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates may grant leave to their [b] attenders, muchis and [b] peons for periods not exceeding [a] three months [a] at a time. A [a] quarterly [a] statement of the leave so granted should be sent to the Divisional-officer for information.
Vide Col. 2.	*Vide* Col. 2.	[a] Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates.[a]
Do.	[f] Divisional-officers, other than Assistant Collectors and Probationary Deputy Collectors may punish Minor Irrigation Supervisors, Overseers and Sub-overseers, otherwise than with suspension, reduction or dismissal.[f]	*Vide* Col. 2.

[a] B.P. 351, d. 20–12–98. [b] B.P. 253, d. 17–10–99. [c] B.P. 264, d. 1–11–01.
[d] G.O. 2125, d. 3–8–09. [d] B.P. 198, d. 27–8–09.
[e] G.O. 2651, d. 27–9–09. [e] B.P. 227, d. 4–10–09.
[f] B.P. 471, Sett., d. 14–10–12.

127. Qualifications for appointment—*General educational qualifications and exemptions therefrom.*—The general educational qualifications required from candidates for entertainment in the public service and the authorities competent to sanction exemptions from the general educational tests are set forth in the Public Service Notification published annually in the Fort St. George and District Gazettes. Applications to the Board or Government for the exemption of unpassed candidates should be made in the form printed in Appendix VIII.* Collectors should submit half-yearly statements to the Board in the form given in Appendix IX † showing the unpassed men employed in their districts under their authority or that of their Divisional officers in acting and sub. *pro tem.* vacancies or in temporary posts, or in acting or sub. *pro tem.* arrangements in permanent vacancies. When making or proposing the appointment of an unpassed man, the Collector or Divisional officer should always certify that he has made genuine efforts without success to obtain passed men.

G.O. 148, d. 15-1-10. B.P. 44, d. 16-2-10.

2. *Lepers.*—Lepers should not be entertained, or retained in the public service, in a post which is likely to bring them in daily contact with the public.

G.O. 715, Pen., d. 23-9-72. G.O. 993, Judl., d. 19-5-81.

3. *Twenty-five years' rule.*—A candidate when first entertained in permanent "Superior" service should not be more than 25 years of age. Special cases in which it may be desirable to exempt any person from the twenty-five years' rule, should be submitted to the Board for sanction.

B.P. 70, d. 3-2-91. B.P. 243, d. 8-10-08.

4. *Entry of age in the service register.*—The age to be entered in the service register of a public servant is always that which the head of the office has ascertained on the best evidence available. As the estimate of age given by a Medical officer may occasionally clash with the evidence furnished by the candidate himself, it is well to remember that Medical officer estimates the age according to appearances and physical conformation only. Consequently, his opinion is not a final authority, unless other means of ascertaining age are not forthcoming. Should there be material difference between the estimate of age furnished by a Medical officer and the age ascertained on other evidence, the orders of the Board should be sought.

B.P. Mis. 987, d. 26-2-96.

Note.—In the case of an officer whose year of birth is known but not the exact date, the 1st July should be treated as the date of birth.

B.P. 439, d. 23-11-96.

5. *Certificate of vaccination.*—All candidates for employment in the service of Government are required to produce certificates of re-vaccination after the completion of their tenth year, or, in case they have not been vaccinated in early childhood, of vaccination after reaching the age of ten years. In the event of their having had small-pox, before or during the tenth year, they must produce a certificate showing that they have been vaccinated or re-vaccinated, as the case may be, after completing the age of ten years. This certificate will not be required from persons who bear marks of small-pox and who produce a declaration signed by two respectable householders that to their personal knowledge the individual was attacked with small-pox after he had completed his tenth year.

B.P. 395, d. 15-9-94.

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* Vol. II, page 418. † Vol. II, page 419.

Note.—(1) Certificates of vaccination should be obtained from candidates on *first appointment*, whether *permanent* or *temporary*, and whether in *superior* or *inferior service*, except in the case of sweepers and similar menial servants, and military pensioners, European and Indian.

B.P. 395, d. 15-9-94. B.P. 521, d. 29-11-94.

(2) Vaccination certificates required by candidates for the public service should be granted only on the requisition of the head of the office or department in which they seek employment.

B.P. 395, d. 15-9-94.

(3) Certificates of vaccination granted by Assistant Surgeons, Apothecaries, Sub-Assistant Surgeons and Deputy Inspectors of Vaccination may be accepted.

B.P. 395, d. 15-9-94.

128. Principles to be observed in making appointments—*All classes eligible.*—Government do not regard any caste or creed as a ground of civil disability. All classes and castes are, therefore, alike eligible to hold offices under Government, provided they have the necessary educational and other qualifications.

B.P. d. 23-4-46; (M., Vol. I, p. 401).

2. *Distribution of appointments among the several castes.*—Collectors should be careful to see that the subordinate appointments in their districts are not monopolized by the members of a few influential families. Endeavour should always be made to divide the principal appointments in each district among the several castes. A proportion of the Tahsildars in each district should belong to castes other than the Brahman, and it should be a standing rule that the two chief revenue servants in the Collector's office should be of different castes.

B.P. d. 9-3-54; (M., Vol. II, p. 5 of 1854). B.P. 5-3-55; (M., Vol. II, pp. 19-21 of 1855).

3. *Maintenance of establishment list.*—An establishment list should be maintained in every district in the form prescribed in Appendix X.* The list should contain the names of all subordinates in the district arranged, first, according to the different grades of pay and, secondly, in the order of confirmation of each in his grade. It should be revised and reprinted not less frequently than once a year, the changes that take place in the *interim* being noted in manuscript. A printed copy of the list as well as of any printed correction slips thereto should be submitted to the Board as soon as they are ready, and not later than the 1st March of every year.

B.P. 171, d. 16-8-04.

4. *Recruitment from outside the district.*—If the general standard of education is low in any district, an early opportunity should be taken to secure the services of more highly trained men from outside. But in so doing, Collectors must be careful to respect the claims to promotion of men who have served for a long time in the district, and who, by steady work, have qualified themselves for higher appointments. Officers of established experience and character should, on no account, be surperseded for promotion in the ordinary course by juniors, merely on the score of greater ability or higher literary attainments. In this connection the principles laid down in paragraph 9, clause (i) below should be borne in mind.

B.P. 576, d. 5-10-93.

5. *Appointment of Europeans.*—(i) The sanction of the Government of India should be obtained for the appointment of Europeans, who are not Statutory Natives of India, to offices carrying a salary of Rs. 200 a month and upwards.

G.O. 476, Edcl., d. 7-7-93.

Note.—The rule does not apply to appointments on a progressive salary, which may rise to a maximum of Rs. 200 a month.

B.P. 239, d. 13-7-95.

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* Vol. II, page 420.

(ii) In considering applications by European or East Indian candidates for first appointment in the Revenue Department, due weight should be given to the fact of the candidate being a volunteer or the son of a volunteer.

G.O. 2674, d. 29–9–09. B.P. 276, d. 29–11–09.

6. *Entertainment of Military pensioners.*—Whenever a vacancy occurs in *menial* establishments, the question whether a military pensioner *cannot* be employed should invariably receive consideration before the post is otherwise filled up.

B.P. 258, d. 13–7–96.

7. *Employment of volunteers.*—The employment of volunteers, *i.e.*, unpaid probationers, in any office in the Presidency is strictly forbidden.

B.P. 3135, d. 8–9–84. B.P. 276, d. 22–7–96.

8. *Substitute for retiring public servants*—(i) *Permanent arrangements.*—Permanent arrrangements should be made in an office to replace an officer retiring on pension. In the rare event of a retired officer being restored instead of being granted pension, the arrangements made to replace him may be cancelled, and the sanction of Government obtained to the excess charge on the State.

B.P. 855, d. 15–2–89. B.P. Mis., 1266, d. 25–2–90.

(ii) *Acting appointments.*—An acting appointment should be made with as much care as a permanent one, because an acting man in possession will deem himself to have the first claim when a permanent vacancy occurs.

B.P. 576, d. 5–10–93. G.O. 454, d. 14–7–99.

9. *Promotion of Government servants*—(i) *Service to be taken into consideration.*—[a] Subject to considerations of honesty and efficiency, men who have devoted their past lives to the Public Service have a moral claim to advancement to higher appointments. Such claims should always receive full consideration; [a] [b] but no official should, simply on the ground of seniority in service, be promoted to a post, the duties of which he is not competent to discharge. Likewise, [c] under none but the most exceptional circumstances [c] should an arrangement be made under which the higher-paid officials do the less important work of an office, while the more important duties devolve on officials in receipt of lower pay.[b]

[a] G.O. 1672, d. 18–10–73. [b] B.P. 860, d. 14–3–85. [c] B.P. 252, d 27–9–12.

(ii) *Vacancies in Huzur and Divisional-offices.*—Vacancies in headquarters and divisional offices should, as a rule, be filled by the selection of taluk clerks of approved conduct and efficiency. This will very materially increase the working power of controlling offices, because of the practical experience which such clerks will bring to the discharge of their duties. Moreover, passed men will not be slow to take up appointments in taluks if sufficient inducement in the shape of prospects of a regular flow of promotion is offered to them. One of the great causes of the inefficiency of these establishments is that service in the taluk ordinarily leads to nothing better.

B.P. 41, d. 31-1-96.

10. *Transfers from one department to another*—(i) *Consent of departmental superior necessary.*—In the absence of an express contract to the contrary, there is nothing to prevent an officer on one establishment seeking employment on another. But it is incumbent upon every officer employed under Government, whether on leave or not, before accepting employment in another

department, either to *resign* his previous appointment or to obtain the *consent* of his departmental superior to his accepting such employment. If such consent is not obtained either previously or, when this is not practicable, at the earliest opportunity, the officer renders himself liable to be discharged from his previous appointment, and thus to lose the benefit of his previous service for pension.

B.P. 228, d. 12-3-88.

(ii) *When appointment to be conditional.*—No head of an office should employ, either temporarily or permanently, an officer belonging to another establishment without the previous consent of the head of the latter establishment. In cases in which, for reasons which may appear satisfactory to the new employer, such consent cannot be obtained before the officer joins his new appointment, his employment must be made conditional on consent being obtained as soon as possible.

B.P. 228, d. 12-3-88.

11. *Notification of appointments in the District Gazette.*—Appointments made by Collectors and Divisional-officers should always appear in the first issue of the District Gazette after they are made.

B.P. 3964, d. 30-8-60.

12. *List of public servants thrown out of employment*—(i) *Preference to be given to such officers in filling up vacancies.*—A list of public servants thrown out of employment through no fault of their own should be published from time to time in the Gazette. Preference should be given to such men in filling up vacancies, provided that such a course is compatible with the due claims of other persons.

B.P. 106, d. 22-1-74. G.O. 828, d. 1-6-80.

(ii) *Particulars to be recorded regarding such officers.*—When the services of Revenue subordinates are dispensed with in consequence of the abolition of their appointments, the head of the office should record at the time the following particulars and communicate them *forthwith* to the Treasury Deputy Collector in cases where the individuals concerned are candidates for re-employment :—

1. Name of person.
2. Age.
3. Service.
4. Last employment.
5. Examinations passed.
6. Address.

B.P. 105, d. 22-4-99. G.O. 411, d. 28-6-99.

129. Special tests.—A list of the Special Tests prescribed for the various appointments in the Public Service is published annually in the Fort St. George and [a]District Gazettes.[a] The tests indicated against each appointment in this list being only minimum qualifications, the possession of something more than the minimum should be insisted on whenever possible. In another list, which is published simultaneously in the Fort St. George and [a]District Gazettes[a], the various appointments in the Public Service are grouped according to the Special Tests applicable to each. [a] Applications for permanent exemption from any Special Test should be forwarded by Collectors direct to Government.[a]

B.P. 576, d. 5-10-93.

[a] G.O. 148, d. 15-1-10. [a] B.P. 44, d. 16-2-10.

130. Security to be given by public servants—*Amount of security*—(i) *Huzur Treasurers and First-class Huzur Shroffs.*—Security to the value of Rs. 5,000 and Rs. 2,000, respectively, is required in the case of Huzur

Treasurers and Huzur Shroffs of the first class (*i.e.*, those drawing Rs. 50 per mensem).

B.P. 234, d. 23-9-05.

(ii) *Huzur treasurers in certain districts.*—In the districts specified below where there are branches of the Bank of Madras, the amount of security to be furnished by Huzur Treasurers is as follows:—

	RS.
South Canara	3,000
[a] The Nilgiris, [b] Coimbatore, [b] Guntūr, [b] Kistna, Gōdāvari	1,000 each.

B.P. 2849, d. 21-11-82. G.O. Mis., 3589, d. 7-9-96.
[a] B.P. 1345-R., d. 11-6-01. [b] G.O. 1472, d. 25-5-08.
[b] B.P. 145, d. 8-7-08.

(iii) *Sea Customs Superintendents.*—Sea Customs Superintendents in charge of recognized sub-treasuries are also required to furnish security, the amount of which is determined with reference to the monthly transactions in stamps and money for which they are held responsible. The scale is given below:—

When the monthly value of stamps and money transactions is	Amount of security. RS.
Below Rs. 1,000	100
Above Rs. 1,000 and below Rs. 5,000	500
Between Rs. 5,000 and Rs. 10,000	1,000
Between Rs. 10,000 and Rs. 20,000	2,000
Above Rs. 20,000	3,000

B.P. 2669, d. 23-9-75. B.P. 351, d. 19-6-93.

(iv) *Shroffs on Rs. 25 and less.*—Shroffs in receipt of a salary of Rupees 25 *per mensem* or less are required to furnish security as follows:—

	Amount of security. RS.
Shroffs drawing Rs. 25 *per mensem*	1,000
Do. „ 20 *do.*	700
Do. less than Rs. 20 *per mensem* ..	[a] 500 [a]

Note.—(1) Deputy Tahsildars, (2) Stationary Sub-Magistrates, (3) Taluk Head Accountants and (4) Sub-Inspectors of the Salt, Abkāri and Customs Department, when appointed as Sea Customs Superintendents, need not furnish security.

B.P. 42, d. 4-2-93. G.O 476, d. 19-6-97.
B.P. 92, d. 1-3-93. B.P. 180, d. 1-8-99.
[a] B.P. 204, d. 2-9-01.

(v) *Temporary shroffs.*—Temporary shroffs entertained in taluk treasuries during the kist season are required to furnish security to the extent of Rs. 250.

G.O. 648., Finl., d. 7-10-03. B.P. 222, d. 14-11-03.

2. *Form of security*—(i) *Treasurers, First-class Huzur Shroffs and Sea Customs Superintendents.*—Except with the special sanction of [a] the Board of Revenue [a] the only form of security to be taken from Treasurers, First-class

Huzur Shroffs and Sea Customs Superintendents in charge of Sub-Treasuries shall consist of—

(*a*) Cash, or
(*b*) Government Promissory Notes, or
(*c*) Postal Savings Bank deposits.

B.P. 295, d. 3-8-96. B.P. 401, d. 16-11-97.
[a] B.P. 28, d. 15-2-08.

(ii) *Shroffs on Rs. 25 and less.*—Shroffs drawing Rs. 25 per mensem or less may furnish security in any form that may be convenient to them (subject to note 3 *infra*). But in filling up vacancies in these classes, preference should be given, other qualifications being equal, to applicants who are able and willing to furnish security in one of the three forms mentioned in clause (i).

B.P. 2722, d. 23-4-70. B.P. 63, d. 13-2-95.
B.P. 416, d. 7-2-84. B.P. 133, d. 25-5-99.

Note.—(1) Security bonds are exempt from stamp duty.

B.P. 3218, d. 22-11-79.

(2) When Postal Savings Bank deposit books are taken as security, the deposit will be in the name of the depositor, but the Savings Bank will hold a letter of agreement, in the prescribed form, signed by the depositor. [a] The pass-books should be placed in the treasury in a box, the key of which should be held by the officer in charge of the treasury, *i.e.*, by the Treasury Deputy Collector in the District Treasury, and by the Tahsildars in the Taluk Treasury. These officers will be held responsible for the safe custody of the books.[a]

[a] G.O. 602, d. 17-7-01. [a] B.P. 190, d. 10-8-01.

(3) Life policies and Policies of the Indian Guarantee and Suretyship Association should not be received as security from any public servants, shroffs included.

B.P. 426, d. 6-10-94. B.P. 302, d. 19-8-95.

(4) Promissory notes tendered as security should invariably stand in the name of the tenderer. When they bear endorsements they should be returned for renewal in the name of tenderer.

G.O. 1421, Finl., d. 6-7-75. G.O. 315, Finl., d. 10-4-05.
B.P. 234, d. 23-9-05.

(5) An officer accepting Government promissory notes as security may exercise his discretion as to whether it is necessary to require that they should be enfaced for payment of interest at the treasuries in which they are to be deposited. In petty cases of temporary deposit, or where the depositor is thoroughly trustworthy and substantial, he need not insist on enfacement unless he has reason to suspect the authenticity of the promissory note or the depositor's title to it.

B.P. 299, d. 12-12-07.

(iii) *Temporary shroffs.*—Temporary Shroffs referred to in clause (v) of paragraph 1 *supra* need furnish only personal security.

G.O. 648, Finl., d. 7-10-03. B.P. 222, d. 14-11-03.

3. *Time within which security must be furnished.*—The security must be furnished within one month after the date of appointment. No salary is to be passed to a public servant until the prescribed security, if any, has been furnished by him.

B.P. 6348, d. 28-9-64.

4. *Security from acting incumbents.*—When an officer who furnished security takes privilege leave for a short period, he should be required to stand surety for the officer appointed to act for him to the extent of his own security or for the difference between the security offered by the acting incumbent and that prescribed for the appointment. Security to the full amount should always be taken when the acting appointment is made for more than three months.

B.P. 640, d. 18-7-88. B.P. 365, d. 29-5-89.
B.P. 343, d. 20-9-95. B.P. 192, d. 13-7-07.

5. *Bond when immovable property is security.*—Security in the shape of immovable property except in cases where it is allowed under clause (ii) of paragraph 2 *supra*, cannot be accepted without the special sanction of Government. The bond in this case should be attested by two witnesses, and registered under section 59 of the Transfer of Property Act (IV of 1882). In accepting the title-deeds of immovable property tendered as security, care should be taken to make such deeds available for the realization of the property if and when required, which can best be effected by entering in the bond, as well as in the endorsement referred to in section 58 of the Indian Registration Act (XVI of 1908) the names of all persons interested in the title-deed as parties to the transaction.

B.P. 1833, d. 4-4-65.

Note.—(1) Enfranchised inam land may be accepted as security under this rule.

(2) No fee need be paid by Government servants for registering the security bonds executed by them, or for obtaining non-encumbrance certificates. For the rule requiring securities to be registered, see Chapter XX *infra*, Standing Order No. 199.

G.O. 2044, d. 20-12-78. B.P. 311, d. 20-6-92.

6. [a]*Amount*[a] *in case of personal security.*—When personal security is given the security should be for double the amount prescribed in paragraph 1.

B.P. 1495, d. 1-5-84. [a] B.P. 152, d. 5-7-01.

7. *Release of securities.*—When an officer who has given security vacates his appointment, the security should be retained for at least six months longer. Where the security consists of the title-deeds of immovable property and the bond has been registered, a re-conveyance of the property, in the form given in Appendix XI,* may be executed at the end of six months and registered in due course. The form is drawn up so as not to release the officer from liability on the original bond, on account of any misconduct or fraud during his tenure of office, which may be subsequently discovered.

B.P. 1841, d. 19-6-85.

131. Grant of leave to non-Gazetted officers—*Collector's powers.*—Under article 841 of the Civil Service Regulations, the Collector can grant leave of every description to officers of the grade of Huzur Sarishtadar, Tahsildar and Deputy Tahsildar.

G.O. 282, d. 18-5-98.

2. *Divisional-officer's powers.*—See column 7 of the statement appended to Standing Order No. 126 *supra*.

3. *Powers of Tahsildars and Deputy Tahsildars, etc.*—Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates are empowered to grant leave, for a period not exceeding three months, to the [a] attenders, muchis and [a] peons of their offices. A quarterly statement of the leave so granted should be sent to the Divisional-officer for information. Applications for leave for longer periods should be disposed of by the Divisional-officer. Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates are also empowered to grant leave to the mashalchis and sweepers of their offices.

B.P. 39, d. 6-2-95.
B.P. 114, d. 19-4-95.
B.P. 187, d. 11-6-95.
B.P. 351, d. 20-12-98.
B.P. 253, d. 17-10-99.
[a] B.P. 312, d. 23-12-99.

4. *Rejoining before expiry of leave.*—(i) No Government servant of any grade, having once been granted leave for a particular period, can rejoin before it has expired, without the special permission of the officer granting it.

B.P. 686, d. 8-11-90.

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* Vol. II, page 421.

(ii) Collectors have no authority, without the previous sanction of Government, to recall Deputy Collectors from the leave granted them by Government.

G.O. 766, d. 9-12-98.

5. *Casual leave.*—Casual leave affects only the internal discipline of an office and is not specially provided for in the Civil Service Regulations. Such leave, though not reported to the audit office, should be entered in a book, and when privilege leave is applied for, the amount of casual leave previously granted to the applicant should be taken into consideration. [a] Casual leave may be combined in any manner with Sundays and other authorised holidays, provided that not more than seven days' casual leave exclusive of Sundays or holidays shall be taken during one period of absence and provided that no period of absence from duty shall exceed ten days. The aggregate amount of casual leave which any officer of Government may have, during the course of one calendar year, must not, without the special sanction of Government, exceed fifteen days, exclusive of Sundays and holidays which may be combined therewith.[a]

B.P. 477, d. 5-11-94.
B.P. 385, d. 23-10-95.
B.P. 73, d. 25-2-96.
B.P. 97, d. 29-5-03.
[a] G.O. 424, Pub., d. 2-5-03.

See also Standing Order No. 123.

Note.—(1) [b]Divisional-officers may grant casual leave to Tahsildars, Deputy Tahsildars, Taluk Sarishtadars and Taluk Head Accountants.[b]

(2) Tahsildars have been empowered to grant to [b] Taluk Sarishtadars, Taluk Head Accountants, Minor Irrigation Overseers and [b] Revenue Inspectors the maximum amount of casual leave that could be granted under this order.

(3) The Taluk Sarishtadar or Head Accountant can grant, where necessary, a day's casual leave to Taluk Gumastas and peons, but a copy of every such order should be submitted to the Tahsildar for confirmation.

(4) The period of absence of a subordinate directed by the Head of his office to absent himself from his duties in consequence of the prevalence of infectious disease in his house should be reckoned as casual leave, but should not be counted against casual leave that may be due.

B.P. 229, d. 1-9-98.
B.P. 351, d. 20-12-98.
B.P. 97, d. 29-5-03.
[b] G.O. 2651, d. 27-9-09.
[b] B.P. 227, d. 4-10-09.

6. *Volunteers attending camps-of-exercise.*—Volunteers of the Indian Army, who are Government servants, may attend camps-of-exercise, with the permission of the heads of their departments or offices, and they will be considered to be on casual leave during the period of their absence from duty, but such leave shall not count against the causal leave for which a Government servant is ordinarily eligible, [c] nor should any penalties be attached to the grant of it.[c]

B.P. 43, d. 9-2-95.
[c] B.P. 181, d. 1-8-99.

7. *Examination leave.*—All reasonable applications on the part of subordinates, who are anxious to appear for a departmental examination, must be complied with, unless such compliance is distinctly inconsistent with the public interests. The question of permitting Government servants to appear for University examinations is left entirely to the discretion of heads of offices.

B.P. 53, d. 8-2-96.

8. *Leave without pay.*—The system of allowing officers long terms of so called 'Leave without pay,' to enable them in fact to do duty in other departments and to see how they like the work, or to find out whether their new employers are satisfied with them, is contrary to good discipline. Leave is not to be given or sought on such pretences. Officers may be allowed to 'act' in posts carrying higher pay, retaining a lien on their substantive

appointments. They may also be allowed to take up permanent appointments in other departments *on probation for not more than six months.* If at the end of this period they are not confirmed in their new posts, they will revert to their substantive appointments.

B.P. 4420, d. 18-10-71. G.O. 609, Finl., d. 3-8-97.

Note.—All heads of departments, Collectors and District Magistrates, are empowered to grant a lien on his permanent appointment, for a period not exceeding six months, to a subordinate who has been appointed on probation to a permanent post in another department. This limit may not be exceeded without the special sanction of Government. [a]In the case of a subordinate who has been appointed as a probationary Inspector or Sub-Inspector of Police, lien may be granted by heads of Departments, Collectors and District Magistrates, for a period not exceeding two years.[a]

G.O. 168, Finl., d. 5-3-06. [a] G.O. 43, Judicial, d. 11-1-12.
[a] G.O. 1093, Mis., Rev., d. 11-4-12.

132. Black marks and fines—*Default book.*—The tendency to impose petty fines which discourage public servants without effecting the required improvement in their conduct has often been condemned by the Board. The advantages of a fine without any of its undesirable consequences can be best secured by maintaining a "black mark" or "default" book. A book of this description should be kept in every office and should contain at least three columns showing (1) the nature of the delinquency with reference to official records bearing on it, (2) the date of the order, and (3) the punishment inflicted and the authority inflicting it. An index of names should be prefixed to the book and a page or two should be set apart for each official therein mentioned. Every time a subordinate misconducts himself so as to deserve punishment or severe censure, an entry to that effect should be made in the default book until owing to the frequency of the entries or the increasing gravity of the misconduct, an offender is proved to be deserving of more substantial punishment. The system is applicable to village officers as well as to the establishments in Taluk, Divisional and Huzur offices.

Note.—The black-mark system which is in force in the Jail, Police and Separate Revenue Departments has been considered to be too inelastic for the Land Revenue Department, but the attention of Collectors is drawn to the rules prescribed by Sir. F. A. Nicholson for the Anantapur district which are printed as Appendix XII.*

B.P. 247, d. 9-11-04.

2. *Limitation of fines.*—(i) A [a] Revenue servant should seldom be fined more than two or three rupees, and never more than ten, unless the Collector has obtained special sanction from the Board of Revenue.[a] For obvious reasons, it is undesirable that officers in the position of Tahsildars or Deputy Tahsildars should be fined like their subordinates, and such punishment can only be justified by special reasons. [b] In regard to such officers, frequent personal inspection of the mode of doing business is more efficacious than petty punishments such as fines.[b] [c] Fines imposed on village officers should not be excessive or too numerous. An abstract statement of fines imposed on them should be submitted to the Board at the close of every half-year.[c]

[a] B.P. 856, d. 23-5-73. [c] B.P. 489, d. 17-8-91.
[b] B.P. d. 23-12-56; (M., Vol. II, p. 113 of 1856). [c] G.O. 282, d. 18-5-98.

(ii) [d] Tahsildars and Deputy Tahsildars are empowered to fine, within the limit of one rupee, any of their subordinates below the rank of Revenue Inspector, subject to the general rule that no subordinate employed on clerical duties exclusively shall be fined.[d] [e] Collectors and Divisional-officers should, at the time of inspection, check carefully the list of fines levied under this order, and see that they are not too numerous or excessive.[e]

[d] G.O. 958, d. 12-10-01. [d] B.P. 123, d. 4-6-02.
[d] G.O. 425, d. 14 5-02. [e] G.O. 449, d. 10-6-97.

* Vol. II, page 423.

(iii) Every head of an office shall submit to his immediate superior a quarterly statement of fines inflicted by him.

G.O. 2731, d. 18-8-10. G.O. 270, d. 29-9-10.

3. *Appeal.*—No appeal shall be allowed against an order awarding a blackmark to an officer below the rank of Deputy Tahsildar or inflicting a single fine of As. 8 or less.

G.O. 2731, d. 18-8-10. B.P. 270, d. 29-9-10.

133. Enquiries in cases of misconduct—*Necessity for careful enquiry.*—The Board impresses upon all officers under its control the necessity of careful and close examination of charges brought against public servants. If these servants are to be held strictly responsible for the due exercise of the powers entrusted to them, and if any abuse of these powers is to entail severe punishment, it is necessary that they should not be convicted on light or insufficient grounds. Care should be taken that they are not sacrificed to mere clamour, and that they are not caught by plots concocted to entrap them. It is indispensable that the investigation into alleged offences should be conducted without haste, and that every opportunity should be afforded to the accused of proving their innocence.

B.P., d. 28-8-56; (M., Vol. II, p. 78 of 1856).

2. *Rules for the conduct of enquiries.*—(i) An enquiry in judicial form should precede an order or recommendation for dismissal, or other serious punishment. The charge against a public servant, whether it be inefficiency or misconduct or any other ground of dissatisfaction, should be *reduced to writing* and communicated to the accused for such explanation as he may have to offer.

(ii) The accused should be brought before the enquiring officer in person, and should be *told of the charge* he has to meet, and of the evidence and arguments in support of the charge, before he is required to defend himself.

(iii) The *evidence*, in whatever form received, should be noted and explained to the person charged. All evidence, which, in the opinion of the enquiring officer, conduces to moral conviction, is admissible, but the decision should be based solely on the evidence admitted. The accused should be allowed reasonable time to place on record a full written statement for the defence. He should likewise have access to the records in his case, and to all documents which he may wish to consult, provided that no original papers are removed from the precincts of the office on any pretext.

(iv) When passing *orders*, the authority holding the enquiry should always record in English, in his own handwriting, a statement showing briefly, but clearly, the charges brought against the accused official, the evidence supporting those charges, the defence put in by the accused in respect of each charge, and the opinion of the enquiring authority on each charge.

B.P. 1039, d. 20-12-88.

N.B.—For the procedure prescribed in regard to appeals, see Chapter XVI, Standing Order No. 172, paragraph 3.

3. *Previous good character.*—In passing orders, consideration should be given to the previous character of the subordinate concerned, and specially to any specific instances of good service that may have been officially noted in his favour. Apart from the question of evidence, it will be good for the public service, if subordinates are able to feel that a good character and acts of good service stand them in real stead when their conduct is exposed to question.

B.P. 1039, d. 20-12-88.

4. *Previous bad character.*—The admission of evidence of previous bad character requires great caution, for if one fault is taken as evidence of another, there is the danger of the first punishment of a small fine expanding by a sort of natural growth into dismissal.

B.P. 1039, d. 20-12-88.

5. *Removal on suspicion.*—(i) In some cases a compromising suspicion may in itself be sufficient reason for removing a subordinate from the service of Government. If so, it should be stated, and there should be no pretence of proof when there is only suspicion. The subordinate should not be dismissed with disgrace, but allowed to resign, or simply relieved of his office. And in such cases, it is more necessary than ever that the exact case against him should be carefully recorded, in order that he may, if possible, satisfy any other employer.

B.P. 1039, d. 20-12-88.

(ii) If a man has earned, or nearly earned his pension, his would not be a proper case for removal on suspicion. He would necessarily be an old servant of Government who has reached a time of life when it would be most improbable that he could turn to any other occupation for a livelihood. The sudden beggary of a man whose working days are drawing to a close is as serious an exercise of power as the penal sentence of a Court of Justice, and should not be inflicted on haphazard principles.

B.P. 1039, d. 20-12-88.

6. *Removal in consequence of judicial censure.*—The case of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial requires to be specially mentioned. It may happen that the conduct of some public servant is so mixed up with the matter under adjudication in a trial that any after-enquiry into it by the head of his department would be superfluous. But what oftener happens is that some censure is passed on a public servant in a side remark from the Bench, which he has no opportunity of answering, or which the presiding officer may not have thought to be of sufficient importance to require verification. It would be extremely hazardous and unfair to accept such a remark as a deliberate judgment, and it is a safe general rule that a public servant, unless himself convicted at a judicial trial, has a right to defend himself departmentally against any imputation that he may have therein incurred.

B.P. 1039, d. 20-12-88.

7. *Invaliding.*—Revenue officers cannot dismiss their subordinates, or remove them from the service, on the ground of ill-health or of physical incompetence to perform their duties, unless they have undergone medical examination, and unless a certificate as to their unfitness for further performance of their duties has been obtained. Whenever a public servant, who is entitled to any allowance upon retirement, is so certified to be unfit and removed from the service, application on his behalf must at once be submitted through the proper channel. [a] Incapacity for further service in consequence of *syphilis* should be treated as incapacity from any other disease or legitimate cause except when the circumstances of the case indicate proved and continued immorality or vice.[a]

G.O. 1696, Pub., d. 10-12-69.

[a] G.O. 730, Pen., d. 6-11-00.
[a] B.P. 259, d. 7-12-00.

8. *Dismissal of menial servants.*—The case of persons in menial service differs in some respects from that of Government servants of a superior class. Though their service is pensionable, they belong to the class of cultivators or

the lower rank of domestic servants. Their parents have put themselves to no sacrifices to educate them for the public service, and they require to be kept very strictly in hand. But however unwilling the Board may be in such cases to interfere with the discretion of district authorities, the responsible officers of Government are expected to exercise a fair and impartial consideration of the case of even the humblest servants of Government. Loose decisions and inconsiderate dismissals of any class of public servants are stains upon the administration.

B.P. 1039, d. 20-12-88.

9. *Distinction between removal and dismissal.*—(i) The distinction between the removal or discharge and the dismissal of a public servant requires to be borne in mind. Removal from an office, for such a cause as unfitness for the duties attached to it, need not usually entail any further consequences. It ought not to bar re-appointment to another office for the duties of which the person may be suited, and it should not be accompanied by any subsidiary orders which would operate as such a bar or otherwise prejudice the person in question. Simple removal from the service should be the penalty in all cases where it is not thought necessary to bar future re-employment under Government.

B.P. 273, d. 3-8-95.

(ii) In cases of dismissal on the other hand, the effect of the orders should be to preclude the dismissed officer from being re-employed. Ordinary cases of the dismissal of non-gazetted officers need not be notified in the Government gazette. As a precaution against the inadvertent re-employment of men who may have been dismissed, every head of an office should, before entertaining an applicant in a post, ascertain whether he has been in Government service before, and should refer to his previous employer, if the circumstances connected with his discharge are not clear. The applicant should be required to produce a copy of his service book or other record, and a person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of the Local Government or Administration should always be required to the re-employment of persons dismissed.

B.P. 273, d. 3-8-95.

10. *Notification of dismissal in the Gazette*—(i) *In what cases required.*—The dismissal of public servants should be notified in the Gazette only in the following cases, viz., (1) when it is necessary to inform the public of the removal of an officer from service, whether because his appointment was previously gazetted or from any other cause, and (2) when it is specially desired to exclude from re-employment in the service of Government a public servant who has been dismissed for a heinous offence, such as fraud or falsification of accounts. [a] In such cases, the notification should be submitted through the Board to Government for publication.[a]

B.P. 273, d. 3-8-95. [a] B.P. 162, d. 19-6-06.

(ii) *Reasons not to be stated.*—The reasons for the dismissal of a public servant should not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in a Criminal Court. It will be sufficient to announce in the case of any person, whose dismissal is notified in accordance with the principle laid down above, that his services have been dispensed with, except in those cases in which the cause of dismissal constitutes a disqualification under the terms of the law regulating the tenure of a particular appointment; and it is for this reason necessary to couple with

the announcement of the dismissal a statement of the grounds upon which it has been ordered.

B.P. 273, d. 3-8-95.

11. *Duties of appellate authority.*– Controlling officers to whom orders of dismissal or other punishment are submitted for confirmation, or on appeal, have an individual responsibility of their own. They must of course, on certain points, like all appellate authorities, place confidence in the judgment of the officer who has personally conducted the enquiry, but they should withhold this confidence, unless it is clear from the proceedings that the enquiring officer has acted with care and fairness. If there are [a] material defects [a] in the record of enquiry, the case should be remanded for further enquiry, and the controlling officer should commit himself to no opinion of his own till the case is as complete as it can be made.

B.P. 1039, d. 20-12-88. [a] G.O. 1696, d. 28-6-09.
[a] B.P. 195, d. 25-8-09.

12. *Re-instatement of officer judicially acquitted.*—When an officer is acquitted of an offence by a Court of competent jurisdiction, he is entitled to re-instatement, provided the acquittal is *bonâ fide* on the merits of the case, and not in consequence of a mere technicality, a legal flaw in the evidence, collusion with the witnesses, or some similar circumstance. In cases in which, notwithstanding a full acquittal, the re-instatement of the officer is inexpedient, or the infliction of some punishment, such as a fine or suspension, is necessary in consequence of some neglect or minor dereliction of duty brought to light during the enquiry, the matter should be referred for the special orders of the Board.

Note.—The power of re-instatement without blame, after a full acquittal, rests with the officer who possessed the original power of appointment; but if this power of appointment is restricted by being dependent on the sanction or veto of any higher authority, then the confirmation of the re-instatement by the latter authority is necessary.

G.O. 395, Finl., d. 29-10-66.

13. *Government servants under suspension.*—(i) When a Government servant is suspended, he is free to go where he likes, but he must leave his address with the head of his office, or if he is himself the head of an office, with his immediate superior. He must also leave his address with the officer, if any, holding an enquiry into his conduct.

(ii) He must obey all orders to attend any enquiry into his conduct, and if he fails to do so, the enquiry may be held in his absence.

G.O. 792, Pub., d. 21-7-11.

134. Criminal prosecution—*Prosecution of Tahsildars and Deputy Tahsildars.*—The criminal prosecution of Tahsildars or Deputy Tahsildars for acts done by them either in their Revenue or Magisterial capacity, and of Taluk Sarishtadars in their Magisterial capacity, must be previously sanctioned by the Board. The prosecution should be instituted in the Court which has jurisdiction in the ordinary course, but when the Board considers the case to be an important one, it will ask Government, under section 197 of the Criminal Procedure Code, to specify the Court before which such case should be tried. The charge on which the accused should be tried will in every case be specified by the Board.

B.P. 2542, d. 9-9-74.
B.P. 571, d. 10-10-92.
B.P. Mis., 3612, 17-6-93.
B.P. 515, d. 27-8-91.
B.P. 80, d. 21-1-93.

135. Service books—*For whom required.*—[a] Service books are required to be maintained only for such officers as hold substantive appointments on

permanent establishments.[a] [b] Entries of personal certificates of character should not be made in such books.[b]

[a] B.P. 280, d. 23-7-96. [b] B.P. 572, d. 25-6-88.

2. *Rules for the maintenance and verification of service books.*—The service books of all non-gazetted officers should be kept in the custody of the head of the office in which they are serving. In the case of Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates, the Collector of the district will be recognized as the head of the office for the purpose of article 818 of the Civil Service Regulations, and the Treasury Deputy Collector will, as the Collector's Personal Assistant, be the custodian of the service registers. To ensure the proper maintenance of service books, the *chief subordinate* in every office must report to the head of the office, at the close of each year, whether the books of the several servants are correctly written up to date or not. The following rules should be observed in this connection:—

B.P. 589, d. 1-3-78. G.O. 1141, d. 16-11-03. B.P. 251, d. 12-12-03.

(i) Every non-gazetted officer holding a substantive appointment on a permanent establishment should keep a service book, in form 23 in the Appendices to the Civil Service Regulations in which every step in an officer's official career, as well as all changes affecting his position, should be recorded concurrently with their occurrence, and be at once attested by the head of his office.

(ii) The impressions of the thumb and all the fingers of the left hand of every non-gazetted officer should be recorded [a] in the following form in the space available on the first page of his service book.[a] The impressions should be taken in the presence and under the personal superintendence of the head of the office:—

Thumb.	First Finger.	Second Finger.	Third Finger.	Fourth Finger.

LEFT HAND.

Certified that the above finger prints have been taken in my presence and under my personal superintendence, from the left hand of whose services are entered in this book.

Name of office, Station, } Date, Signature and designation of Head of office or the attesting officer.

B.P. 39, d. 14-2-98. [a] B.P. 14, d. 26-1-00.

Note.—For the rules regarding the record and use of finger-prints—See Appendix I * to paragraph 7 (ii) of Board's Standing Order No. 66.

B.P. 271, d. 28-9-06.

* Vol. II, page 276.

(iii) A clerk in each office should be entrusted with the preparation and maintenance of service books, and should be held personally responsible for their correctness and completeness. He should note in each service book every change in the order of its occurrence, and after the entry has been duly verified by reference to Departmental orders, Pay bills, Leave statements or other official documents, should have it attested by the head of the office.

(iv) The verification of entries made by a clerk in service book may be entrusted to his immediate departmental superior if the head of the office sees fit, but the responsibility as to their accuracy will rest with the latter officer who has to attest them.

(v) The clerk entrusted with the duty of maintaining service books should see that—

(*a*) the dates of commencement and termination of service in an appointment with the rate of pay are correctly noted;
(*b*) leave of all kinds (except casual) is duly recorded in detail;
(*c*) suspensions, degradations, dismissal or removal from service on account of misconduct or inefficiency, are duly noted with a brief note * of explanation;
(*d*) cause of termination of service, whether by promotion, transfer, degradation, etc., is duly given;
(*e*) the deputation of an officer to temporary appointment, if any, under article 376 of the Civil Service Regulations, is duly noted in the proper column;
(*f*) all erasures or interpolations are duly initialled by the head of the office;
(*g*) the necessary signatures of the several officers are obtained in the proper columns;
(*h*) no certificates of character are entered in column 13;
(*i*) the surname or house name of the officer is correctly given.

(vi) When an officer is transferred, whether permanently or temporarily, from one office to another, the necessary entry of the nature and reason of the transfer should be made in his service book in the office from which the officer is transferred, and the book, after being duly verified to date and attested (*vide* rule viii) by the head of that office, should be transmitted to the head of the office to which the officer has been transferred, who will thenceforward have the book maintained in his office. If he should find any error or omission in the book on receipt, he should return it to the forwarding officer for the purpose of having the error rectified or omission supplied, before the book is taken over by him.

(vii) The date of commencement of service in any appointment will be the date from which an officer draws the pay of an appointment, and the date of termination the date up to which he drew such pay. Periods occupied in transit from one appointment to another will be reckoned as service in the appointment, the pay of which the officer is allowed during transit.

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* *Entry of punitive orders in service books.*—It is unnecessary to file with the service book a copy of the correspondence relating to the suspension or dismissal of a Government servant, nor is it necessary to submit a copy of such correspondence with a pension application. In cases where the actual order directing suspension or dismissal is not sufficiently full, a brief statement of the reasons on which the order was based is all that is required. Where the order itself is not forthcoming, a short summary of any available evidence as to its nature and the circumstances in which it was passed should be attached to the service book or pension application.

B.P. 303, d. 11-8-96.

(viii) The service books in each office should be taken up for verification in January of every year and also as prescribed in rule vi, by the head of the office who, after satisfying himself that the services of the officer concerned are correctly recorded in his service book in conformity with the above instructions, should record therein a certificate to that effect under his signature.

(ix) In regard to periods of service which cannot be verified from office records such as Pay bills, Acquittance rolls, etc., an affidavit of the officer concerned and evidence of his contemporary employés should be taken as occasion arises and attached to the service book, with the opinion of the then head of office as to whether the period in question should be admitted or not.

(x) The head of the office, in recording the annual certificate of verification agreeably to rule viii, should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement in writing by the officer as well as his contemporary evidence is attached to the book.

(xi) In the Land Revenue Department, the duty of performing the annual verification of service books, except those of inferior servants, is entrusted to the Treasury Deputy Collectors. Divisional-officers should in such cases make it convenient, either during the jamabandi, or when on tour in their taluks, to inspect the service books kept in the Tahsildars' or Deputy Tahsildars' cutcherries in their divisions and to see that they are properly maintained in accordance with these instructions, and take due notice of any instance of neglect or omission. As regards the service books of inferior servants, a report should be submitted annually to the Collector by each officer concerned that they have been kept posted up to date.

B.P. 43, d. 13–3–00.

(xii) Whenever an officer is transferred to foreign service, the head of his office should forward his service book to the Accountant-General for the purpose of the transfer being duly noted in it, agreeably to article 822 of the Civil Service Regulations. The same procedure should be followed when the officer reverts to Government service or proceeds on leave while in foreign service.

Note.—For rules regarding the procedure to be observed before retiring an officer from service, and the submission of pension applications thereafter, see Appendix XIII.*

3. *Service books of persons no longer in service*—(i) *When sent to Central office.*—When three months have elapsed from the date of termination of an officer's service by dismissal, discharge or resignation, his service book shall be sent to the central office for safe custody or shall be disposed of as hereinafter provided :—

Proviso (*a*).—If the officer has resigned or has been discharged for no fault, the service book may, on his application, be handed over to him, an entry being first made therein to that effect.

Proviso (*b*).—If the service book be required for the disposal of any current papers, it should not be sent to the central office until the need for it is at an end.

B.P. 652, d 28–10–90.

Note.—By the central office is meant, in the Revenue Department, the head office immediately subordinate to the Board of Revenue.

B.P. 95, d. 13–2–91.

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* Vol. II, page 426.

(ii) *How long to be retained.*—A service book forwarded to the central office will be retained there for a period of five years, or until the officer's decease, whichever occurs first, after which it will be destroyed.

B.P. 652, d. 28–10–90. B.P. 95, d. 13–2–91.

(iii) *Of officers who have died.*—When an officer dies in service, his service book may, on application, be handed over to his relatives. Should no such applications be made within six months of the officer's decease, the service book may be destroyed.

B.P. 652, d. 28–10–90.

4. *Service book of officer re-employed.*—The service book of an officer, who has been dismissed, and who is afterwards re-instated, should, on requisition, be returned to the head of the office in which he is re-employed. A similar course should be adopted when the officer has been discharged without fault or resigns, and is subsequently re-employed.

B.P. 652, d. 28–10–90.

136. Certificates of character.—An officer giving a certificate is naturally disposed to dwell on merits and pass over demerits as lightly as he conscientiously can, but if the result is to give a wrong idea of character, or to induce the reader of the certificate to believe that the bearer is fitted for employment for which the writer has good reason to believe he was unfit, serious injury may accrue to the public service. Attention is also drawn to the following explicit rules on the subject :—

B.P. 244, d. 18–1–71.

(i) Certificates should not be given by any officer to subordinates who are not at the time actually serving under him or who have not recently been under his orders.

G.O. 1619, Pub., d. 17–8–83.

(ii) Certificates of character should in no case be given to persons who have been removed from the public service.

G.O. 1619, Pub., d. 17–8–83.

(iii) The granting of a certificate of character to a subordinate by his immediate superior, while the conduct of such subordinate is under investigation by the head of the office or department, is improper, and will be regarded as a grave breach of discipline.

B.P. 423, d. 6–10–94.

SECTION (ii).—SPECIAL CLASSES OF NON-GAZETTED OFFICERS.

137. Huzur Sarishtadars.—Appointments to the post of Huzur Sarishtadar may be made by the Collector himself, when the nominee is a person of good character who has put in not less than two years' service as Tahsildar. [a] In the case of Land Records Tahsildars this period must include at least one year's service in actual charge of a taluk.[a] Otherwise the nomination should be submitted for the Board's confirmation. The Collector should then give information as to the education, conduct, service and character of the nominee. The date on which the nominee passed the required tests and the page of the Supplement to the *Fort St. George Gazette*, in which his name is to be found, should also be stated. Selections to the office of Huzur Sarishtadar made by officers holding charge in privilege leave arrangements are, however, subject to revision by the permanent Collector or by the officer who acts as Collector in a long acting arrangement.

B.P. 7583, d. 12–10–69. G.O. 282, d. 18–5–98. [a] G.O. 825, d. 17–3–10.

138. Tahsildars and Deputy Tahsildars—*Appointment*—(i) *Collector's sanction when sufficient.*—The Collector should submit for the Board's approval, [a] before the 15th March in each year, a list, in the form given in Appendix XIV,*[a] of all persons in his district who [b] are considered fit [b] for appointment in the course of the year as Tahsildars or as Deputy Tahsildars and Stationary Sub-Magistrates. When the list has been approved by the Board, the Collector may proceed to fill up vacancies from it: he need not submit a separate nomination roll on each occasion. Appointments to the office of Tahsildar, [c] Deputy Tahsildar or Stationary Sub-Magistrate [c] made by officers holding charge in privilege leave arrangements are, however, subject to revision by the permanent Collector or by the officer who acts as Collector in a long acting arrangement.

G.O. 282, d. 18-5-98.
[a] B.P. 191, d. 21-7-98.
[b] B.P. 100, d. 3-5-02.
[c] G.O. 454, d. 14-7-99.

(ii) *Board's sanction when necessary.*—The previous sanction of the Board should invariably be obtained when the nominee is not included in the above list.

Note.—The Collector may select an officer from the approved list of another district without reference to the Board when his own list is exhausted, provided that the officer selected is fully qualified, *i.e.*, is not one of those in regard to whom the certificate referred to in sub-paragraph (iii) below has had to be furnished.

G.O. 3481, d. 18-12-09.
B.P. 11, d. 11-1-10.

(iii) *Who should be appointed.*—As a general rule, persons recommended for the post of Tahsildar or Deputy Tahsildar should either be graduates or have passed in the higher grade one of the principal special tests—Revenue and Criminal—prescribed for these posts. If it is proposed to appoint a person who does not satisfy either of the above-mentioned qualifications, the entry of his name in the list should invariably be accompanied by a certificate signed by the Collector to the effect that the merits of the officer are such that the interests of the district administration will be distinctly promoted by his appointment.

B.P. 576, d. 5-10-93.
B.P. Mis. 1018, d. 27-2-95.
G.O. 454, d. 14-7-99.
B.P. 110, d. 16-3-94.
G.O. 282, d. 18-5-98.
B.P. 39, d. 27-2-04.

(iv) *Prohibition against appointment of officer holding land in taluk.*—Ordinarily no person should be appointed as Tahsildar or as Deputy Tahsildar in a taluk in which he holds lands.

B.P. 709, d. 21-12-93.
B.P. 28, d. 15-2-08.

N.B.—A junior member of a Marumakkatayam family is not debarred from holding a Tahsildar's post in a taluk in which his family holds lands.

B.P. 709, d. 21-12-93.

2. *Qualifications.*—The following conditions, besides the possession of the necessary Educational and Special Tests qualifications, should be fulfilled in the case of every person proposed for appointment, whether temporary or permanent, as Tahsildar :—

(i) Ability to ride.

B.P. 244, d. 9-6-94.

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* Vol. II, page 430.

(ii) Service in one of the following qualifying *posts* for the period noted against the posts :—

	Office.	Period of service required.
	(*a*) Chief Clerk, Political Agent's office, Trichinopoly. B.P. 254, d. 22-7-95.	Two years as such and one year as Sub-Magistrate.
	(*b*) Deputy Tahsildar. B.P. 5311, d. 30-8-65. (*c*) Taluk Head Accountant and Treasurer. (*d*) Head Clerk in the offices of the Collector, Agent to the Governor, Sub-Collector, Head Assistant Collector, or the Special Assistant Collector, Malabar. B.P. 5311, d. 30-8-65. G.O. 2946, d. 23-8-80.	Same as for offices (*e*) to (*n*) below.
B.P. 525, 8-8-89 G.O. 1477, d. 26-5-69.	(*e*) Police Inspector. B.P. 5335, d. 3-8-66. (*f*) Head, Magisterial and Vernacular Clerks in Collectors' offices. G.O. 2015, d. 22-7-68. * (*g*) Second clerk in [a] a Sub-division[a] office. [a] B.P. 227, d. 28-9-08. (*h*) Revenue Inspector. B.P. 401, d. 6-2-84. (*i*) Uncovenanted Assistant to the Deputy Director of Settlement. (*j*) Supervisor of Field Parties. (*k*) Inspecter of Field Parties. (*l*) Manager, Sub-Assistant and Inspector of Boundaries in the Survey Department. (*m*) Superintendent of Sea Customs exercising magisterial powers. B.P. 3473, d. 16-8-71. (*n*) Assistant Inspector in the Salt and Abkāri Department. B.P. 412, d. 11-7-90.	One year for a Bachelor of Arts of any of the Indian Universities ; two years for a person who has passed the First Examination in Arts ; and three years for others. B.P. 5335, d. 3-8-66. G.O. 396, d. 18-3-84.

(iii) Exercise of magisterial powers for a period of at least six months to the satisfaction of the District Magistrate.

B.P. 37, d. 24-2-04.

Note.—(1) Service in the grades of Revenue Inspector, Taluk Head Accountant, Deputy Tahsildar and Sub-Magistrate should be considered to be the best preparation for the situation of Tahsildar—*vide* Standing Orders Nos. 140 and 141 *infra*, paragraph 2.

G.O. 2015, d. 22-7-68.

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* In the Ganjām district service in the post of Second clerk on Rs. 50 in the office of the Senior Assistant Collector qualifies for the post of Tahsildar but not service in the Second clerk's post in the Principal Assistant Collector's office—*vide* G.O. 490, d. 11-6-01.

(2) Service as Head Accountant in the Collector's office or as [a] Income-tax Manage in the Deputy Collector's office,[a] Madras, has been declared qualifying for the post of Tahsilda of Madras.

G.O. 387, d. 20-6-99.
[a] B.P. 223, d. 24-9-02. [a] G.O. 783, d. 29-8-02.

(3) In exceptional cases the Board will be prepared to dispense with the qualifying service prescribed in clause (ii).

B.P. 28, d. 15-2-08.

(4) Government will be prepared to relax the rule requiring the exercise of magisterial powers for a period of at least six months in individual cases when it is shown that such relaxation is desirable in the interests of the administration.

B.P. 37, d. 24-2-04.

3. *Magisterial powers.*—All Tahsildars are *ex-officio* Second-class Magistrates, and all Deputy Tahsildars, whether permanent or acting, are *ex-offi cio* Third-class Magistrates.

G.O. 927, Judl., d. 6-5-93. B.P. 693, d. 9-12-93.

Note.—Tahsildars who have the assistance of Stationary Sub-Magistrates are not competent without special notification, to take cognizance of cases under section 190, Criminal Procedure Code, or to commit for trial under section 206.

4. *Transfer*—(i) *To ministerial appointments.*—Collectors are competent to transfer a Tahsildar or a Deputy Tahsildar-Magistrate to a ministerial appointment on equal pay.

Paragraph 3 of G.O. in B.P. 527, d. 11-9-93. B.P. 261, d. 28-11-04.

(ii) *From one taluk or division to another.*—The grading of Tahsildars and Deputy Tahsildars is personal, *i.e.*, their rank and pay do not depend on the taluks or divisions to which they are posted. But in the absence of administrative reasons to the contrary, higher grade officers should be employed in the heavier or more responsible taluks or divisions. Subject to this general principle, the Collector has full discretion to transfer Tahsildars and Deputy Tahsildars from one taluk or division to another.

(iii) *As a punishment.*—Collectors can reduce Tahsildars and Deputy Tahsildars from a higher to a lower grade, but may not reduce a Tahsildar to the post of Deputy Tahsildar.

B.P. 527, d. 11-9-93.
B.P. 269, d. 21-6-94.
B.P. 39, d. 10-2-99.
G.O. 1327, d. 13-5-08.
B.P. 131, d. 25-6-08.
B.P. 286, d. 24-11-08.
G.O. 77, d. 9-1-09.
B.P. 27, d. 2-2-09.

5. *Touring*—(i) *Minimum period.*—Except in Malabar and South Canara Tahsildars who have been relieved of magisterial functions should be on tour for not less than three months in the half-year, while in the two West Coast districts, two months in the half-year will suffice.

B.P. 65, d. 6-2-94.

Note.—Journeys within a radius of five miles from head-quarters for which no travelling allowance is drawn should not be taken into account in calculating the number of days spent in touring.

G.O. 2957, d. 5-10-11.
B.P. 271, d. 19-10-11.

(ii) *Each village to be visited.*—The Tahsildar of a taluk in which a Stationary Sub-Magistrate has been appointed is required to visit in rotation every village in his taluk at least [a]once in each fasli year,[a] and not to confine his tours to favourite villages. A rotation list should be prepared for each taluk and be checked monthly by the Divisional-officer, allowance being made for special circumstances justifying the Tahsildar's visit in any month to a village not entered in the list. The discretion of Collectors in this matter will not be interfered with, but they are required to insist on such *bonâ fide* touring as is indicated above. [b] Care should also be taken to see that Tahsildars do not unduly visit from their head-quarters the villages

lying just beyond the minimum limit of five miles therefrom. It should ordinarily be sufficient to camp in such villages or inspect such villages on tours of inspection to more distant places.[b]

B.P. 346, d. 6-6-93. [a] B.P. 21, d. 23-3-05.
B.P. 436, d. 24-7-93. [b] B.P. 40, d. 1-3-01.

(iii) *Touring in taluks without a Stationary Sub-Magistrate.*—No fixed rule can be laid down for the touring of Tahsildars in taluks without a Stationary Magistrate, but Collectors and Divisional-officers are expected to see that they spend a reasonable proportion of their time in camp.

B.P. 436, d. 24-7-93.

(iv) *Touring in taluks with a Deputy Tahsildar.*—In Government taluks where there is a Deputy Tahsildar, the Tahsildar need not visit every village in the Deputy Tahsildar's division. It will be sufficient if he visits some of the more important villages.

B.P. 275, d. 7-8-95.

(v) *Inspection of zamindari and inam villages.*—If zamindari and inam villages are situated in a taluk, it is not necessary that the Tahsildar should visit each and every one of them. He will, of course, have to inspect some of them for the determination of income-tax assessments, the collection of Government dues in inam villages, and the checking of the accounts submitted by zamindars under section 65 of Act V of 1884. It is also advisable that the economic condition of the ryots in such villages should come under the Tahsildar's observation.

B.P. 275, d. 7-8-95.

(vi) *Touring by Deputy Tahsildars.*—[c]Deputy Tahsildars, whether in independent charge or not, are required to tour as much as Tahsildars.[c] [d]Those Deputy Tahsildars who are in independent charge of zamindari divisions should visit all their villages.[d]

[c] B.P. 300, d. 12-7-94. [d] B.P. 275, d. 7-8-95.

(vii) *Scrutiny of tour returns.*—Divisional-officers should carefully scrutinize the monthly tour returns of Tahsildars and Deputy Tahsildars which should be in the form given in Appendix XV.* The tour statements will, in the ordinary course, stop with the Divisional-officers, but they should submit quarterly reviews to the Collector who is required to exercise a careful scrutiny over the reports of Tahsildars' and Deputy Tahsildars' tours. The main points to be observed are that the prescribed tour minima are worked up to and that all parts of the taluk and division are visited alike.

B.P. 65, d. 6-2-94. G.O. 862, Finl., d. 16-12-03.
B.P. 432, d. 8-12-97. B.P. 14, d. 27-1-04.

Note.—It is open to Collectors to grant exemption from the rule as to minimum touring. Such exemptions must, however, be temporary and special.

B.P. 440, d. 28-7-93.

6. *Maintenance of horses.*—Tahsildars are required to maintain one or more serviceable riding horses for touring purposes—*vide* paragraph 4 of Standing Order No. 125 *supra*.

7. *Travelling allowance.*—Tahsildars are entitled to travelling allowance at the rate of one rupee for every day spent on tour.

B.P. 256, d. 13-7-96.

Note.—(1) This concession does *not* extend to Deputy Tahsildars.

B.P. 256, d. 13-7-96.

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* Vol. II, page 431.

(2) Tahsildars are not entitled to any allowance for journeys performed within a radius of five miles from head-quarters, unless it be to the actual amount spent by them in payment of ferry and other tolls or railway fare or passage money (*vide* article 1055, Civil Service Regulations).

(3) When Tahsildars have to travel beyond the limits of their jurisdiction, they will be allowed travelling allowance for such journeys at the ordinary rates.

B.P. 1, d. 4-1-97.

(4) The restriction placed by article 1056, Civil Service Regulations, in the matter of drawing allowances for halts exceeding ten days applies to Tahsildars also.

(5) The daily allowance sanctioned is the allowance for the 'day' as defined in article 23 of the Civil Service Regulations. Allowance for one day only can, therefore, be granted in cases where a journey does not involve absence from head-quarters for more than 24 hours.

138-A. Land Records Tahsildars.—As a rule, a Land Records Tahsildar shall be appointed to the lowest grade tahsildari in the district in the first vacancy after his appointment as Land Records Tahsildar. The claims of a Land Records Tahsildar to confirmation in the regular line may, however, be postponed with the special sanction of the Board, to those of officials who at the time when the Land Records Tahsildar was selected for training were specially noted by the Collector as deserving on grounds of general efficiency to be confirmed as Tahsildar in the ordinary course, unprejudiced by the competing claims of any Land Records Tahsildar as such. When a Land Records Tahsildar has once been confirmed as Tahsildar in the regular line, he should not be held to have an indefeasible title to promotion thereafter on mere grounds of seniority.

G.O. 1212, d. 30-11-03. G.O. 3351, d. 17-10-10.
B.P. 339, d. 22-12-10.

139. Sub-Magistrates—(i) *Appointment.*—Appointments to the office of Sub-Magistrate may be made by the Collector from the list of persons previously approved by the Board (*vide* paragraph 1 of Standing Order No. 138 *supra*); when the nominee is not in this list, the previous sanction of the Board is required for the appointment.

G.O. 282, d. 18-5-98. B.P. 100, d. 3-5-02.

(ii) *Recruitment.*—Collectors should as far as practicable, select as their nominees young men of promise, good physique, education and character, with, if possible, some experience of judicial work. No person should be appointed as a Magistrate and entrusted with the administration of the criminal law, on condition of his passing the tests *at some future time.*

B.P. 338, d. 1-7-92. B.P. 474, d. 29-8-92.
G.O. 282, d. 18-5-98.

Note.—This order bars the appointment of persons who have passed the Criminal but not the Revenue Test.

B.P. 474, d. 29-8-92.

(iii) *Magisterial powers.*—[a]Deputy Tahsildar-Sub-Magistrates are *ex-officio* Third-class Magistrates[a]: [b]applications for investing them with second-class powers should be submitted direct to Government in the Judicial Department.[b]

[a] G.O. 282, d. 18-5-98. [b] B.P. 693, d. 9-12-93.

(iv) *Revenue duties of Stationary Sub-Magistrates.*—Stationary Sub-Magistrates will be expected to do such revenue work as may be entrusted to them by Tahsildars. For their Treasury duties during the absence of the Tahsildar, see Standing Order No. 182 *infra*, paragraph 10.

B.P. 432, d. 13-8-92.

140. Taluk Sarishtadars, Taluk Head Accountants and Treasurers—*Duties and responsibilities.*—The position and responsibilities of

a Taluk Head Accountant are in general the same as those of a Taluk Sarishtadar. During the absence of the Tahsildar from head-quarters the charge of the office, but not that of the sub-treasury keys, will devolve on the Head Accountant.

Note.—As regards the keys, see paragraph 10 of Standing Order No. 182 *infra.*

B.P. 460, d. 23-8-92. B.P. 86, d. 23-2-93.
G.O. Mis. 4433, d. 10-11-96.

2. *Appointment.*—The power of appointing Taluk Sarishtadars, Taluk Head Accountants and Treasurers, rests with the Collector. No person may be appointed permanently to the office of Taluk Head Accountant or to any post in a Huzur or Divisional office carrying a pay of more than Rs. 35 per mensem, unless he has served as a Revenue Inspector for at least one year, and has undergone the survey training prescribed in G.Os. No. 382, Revenue, dated 27th April 1906, and No. 642, Revenue, dated 10th July 1906, or has drawn a substantive pay in excess of Rs. 40 per mensem continuously since the 1st of July 1899. Exceptions from this rule require the sanction of the Board.

B.P. 527, d. 11-9-93. B.P. 161, d. 4-7-99.
B.P. 121, d. 13-5-99. B.P. 305, Sett., d. 13-8-06.

Note.—(1) The course of survey training may be dispensed with if (i) the person held a permanent appointment as Revenue Inspector on or before the 27th April 1906, or (ii) had served for a year as Revenue Inspector and returned to a clerical appointment on or before the 27th April 1906.

B.P. 305, Sett., d. 13-8-06. B.P. 45, Sett., d. 19-2-07.

(2) Service as Land Records Inspector or as Special Revenue Inspector will count toward the prescribed period of one year's service as Revenue Inspector, provided that the officer serves at least six months as a Firka Revenue Inspector. This does not, however, apply to Special Revenue Inspectors employed in map checking only.

B.P. 198, d. 3-9-08.

(3) [a] Taluk Sarishtadars are Third-class Magistrates *ex-officio* ;[a] [b] applications for investing them with second-class powers should be submitted direct to Government in the Judicial Department.[b]

[a] G.O. 887, Judl., d. 7-6-98. [b] B.P. 280, d. 26-5-93.

3. *Training*—(i) *Nature.*—Taluk Head Accountants should, before taking charge of their duties, and unless they have already undergone the training next described as a part of their ordinary duties, receive special training in the Treasury and Account branches of the Collector's office and also in the Sarishtadar's department. Such training should then be continued in some taluk office under a good Head Accountant.

(ii) *Period.*—The period of training will ordinarily be three months, but it may be shortened at the discretion of the Collector, when the previous training of a nominee justifies such a course. Of the three months or twelve weeks, the first fortnight will be spent in the Sarishtadar's branch of the Huzur office ; the next six weeks in the Treasury and Account branch ; and the last four weeks in the selected taluk cutcherry.

(iii) *Salary of officer and of his 'locum tenens.'*—The nominee will be considered to be on special duty while undergoing training, but he will receive only the pay of his last appointment ; any person acting for him in that appointment will receive acting allowances in accordance with the Civil Service Regulations.

(iv) *Certificate.*—On the completion of training in each branch, a certificate should be given by the head of that branch to the effect, that by personal observation and examination he has satisfied himself that the person trained has acquired a practical knowledge of accounts.

(v) *Reserve of trained accountants.*—Collectors should arrange to have a reserve of trained Head Accountants, so as to avoid the necessity of putting the taluk treasury in charge of untrained men, when a vacancy occurs.

B.P. 287, d. 12-8-95.

141. Revenue Inspectors—*Appointment.*—The appointment of Revenue Inspectors rests with the Collector.

B.P. 227, d. 28-9-08.

Note.—(1) When a Revenue Inspector is granted privilege leave, the vacancy may be filled up by the Divisional-officer himself in case a suitable substitute who has passed in survey can be found in the division.

(2) If the Divisional-officer is unable to select a suitable and duly qualified person from his division for such a vacancy, he should apply to the Collector for a substitute.

G.O. 282, d. 18-5-98. B.P. 227, d. 28-9-08.

2. *Recruitment.*—[a]The selection of men for the appointment of Revenue Inspector should be made with great care so as to secure those who are likely to get promotion to higher posts. Collectors should endeavour, as far as possible, to make it the stepping-stone to the grades of Deputy Tahsildar and Tahsildar.[a] No person may be appointed permanently to a Revenue Inspectorate unless he has passed the Revenue and Account tests, Lower grade, and has undergone the course of survey training prescribed in G.Os. No. 382, Revenue, dated 27th April 1906, and No. 642, Revenue, dated 10th July 1906. [b]If no men are available who have been successfully through the full course prescribed in these orders, acting vacancies may be filled temporarily by the appointment of men who have been through the course of chain survey prescribed for Revenue Inspectors by the order in force at the time of their training: but Collectors should endeavour always to have a reserve of duly trained men.[b] A Collector may require any person who held a permanent appointment as a Revenue Inspector on or before the 27th April 1906 to undergo the new course of training, if he considers that his knowledge of survey is inadequate.

[a] B.P. 255, Sett., d. 27-6-93. [b] B.P. 391, Sett., d. 22-10-06.
[a] B.P. 305, Sett., d. 13-8-06. [b] G.O. 3232, d. 4-10-10.
[b] B.P. 533, Sett., d. 24-10-10.

Note.—(1) The Collectors and Agents to the Governor in Ganjām and Vizagapatam, the Collectors of Kurnool and South Canara and the Agent to the Governor in Gōdāvari may sanction the exemption of persons who have not passed the Revenue and Account tests, Lower grade, for employment in acting vacancies in the grade of Revenue Inspector.

B.P. 177, d. 1-6-95. B.P. 40, d. 10-2-05.
B.P. 292, d. 15-8-95. B.P. 66, d. 27-3-05.
B.P. 45, Sett., d. 19-2-07.

(2) Collectors are empowered to sanction exemption from the Account or Revenue tests, Lower grade, or both, as well as from survey training to fill acting or sub. *pro tem.* vacancies among Revenue Inspectors up to a period of six months.

G.O. 1157, d. 22-4-11.
G.O. 2651, d. 27-9-09. B.P. 227, d. 4-10-09.

3. *Survey training*—(i) *Nature of test.*—The course of survey training prescribed as a qualification for Revenue Inspectorate is as follows—(*vide* G.Os. No. 382, Revenue, dated 27th April 1906, and No. 642, Revenue, dated 10th July 1906:—

(1) A six weeks' course under the Land Records Tahsildar of the district at a karnams' school in all the processes of ordinary chain survey and in the methods of making sub-divisions, replacing missing stones and correcting errors in existing records; and

(2) A further four weeks' practical course under the Land Records Superintendent of the division in the use of the plane table and the circumferenter.

G.O. 382. d. 2-4-06. G.O. 642, d. 10-7-06.

(ii) *Maximum number to be trained.*—[a] The number of subordinates to be trained in survey is left to the discretion of Collectors on the understanding that they will make every endeavour to keep the expense as low as is compatible with the efficient discharge of work. [a] Collectors should bear in mind that they are responsible that only such of their subordinates as may otherwise be fit to become Revenue Inspectors should be granted leave for the purpose of undergoing training.

B.P. 655, d. 14-11-93. [a] B.P. 36, d. 28-2-00.

(iii) Officers who may be deputed to learn surveying will be considered as on special duty, and the persons acting for them will be entitled to draw acting allowances.

B.P. 265, d. 27-4-91. B.P. 45, Sett., d. 19-2-07.

4. *Touring.*—Revenue Inspectors should spend at least 25 days in every month on tour in their ranges. The chief duties to be performed by them in the village are—

(1) Inspection of crops and of boundary-marks.
(2) Azmaish.
(3) Inspection of accounts.

Tahsildars are expected to watch closely and systematically the movements of their Revenue Inspectors in their ranges, and test from time to time by actual re-inspection the quality of their work.

B.P. 255, Sett., d. 27-6-93.

5. *Travelling allowance.*—[b] Revenue Inspectors may draw travelling allowance for journeys performed by them beyond their firka or range of jurisdiction, for instance when attending survey schools.[b] [c] They may also be granted halting allowance on such occasions up to a limit of ten days.[c]

[b] B.P. 450, d. 11-12-95. [c] B.P. 36, d. 27-1-96.
[c] B.P. 302, d. 10-8-96.

PART III.—MISCELLANEOUS.

142. Accommodation and residence of Government officers— *Allowances for providing office accommodation.*—Allowances to officers for the provision of office accommodation in cases where such accommodation has not been provided by the State are regulated as follows:—

(i) If separate accommodation is provided by the officer, the allowance shall not exceed the actual rent paid by him for such accommodation.

(ii) If the officer provides accommodation for the office in his own house, the allowance shall not exceed half the rent paid by the officer if he rents the house, or half the proper rent of the house if it is his own property; and it shall not exceed also what is ascertained in the Public Works Department to be a fair proportion of the rent of the house jointly occupied, with reference to the share of the accommodation occupied and to the injury caused to the house as a private residence by its partial occupation as a public office.

Note.—Except in the Forest Departments, all grants for office accommodation should be treated as office rent and charged to Provincial Revenue.

G.O. 2123, Finl., d. 6-11-79.

2. *Official residences.*—[a] Every officer, whether European or Indian, and whether acting or confirmed, for whom a Government residence has been provided, will, unless specially exempted by orders of Government from payment of rent, be required to pay rent for such residence, whether he occupies it or not.[a] The rent charged for the house will be a sum which will cover

(1) interest at $3\frac{1}{2}$ per cent. on the actual capital cost of the house and its site and (2) the estimated annual cost of repairs. The rent will be subject to a maximum of 10 per cent. on the salary and local allowances of the official [a] charged.[a]

[a] G. of I., P.W. Code (1907), Vol. I, Article 919, rule I (*a*).

Note.—(1) When a building is occupied partly as a residence and partly as an office for which no rent is paid, the capital value of the portion occupied as a residence should be separately estimated, and the rent calculated accordingly.

B.P. 895, d. 23–10–88.

(2) When an official residence is provided for the incumbent of any particular post it is held at his disposal from the date on which he takes charge and throughout his incumbency and he must pay rent for the whole period.

B.P. 580, d. 28–6–88.

(3) The ordinary law of landlord and tenant applies also to the tenancy of Government buildings. Formal notice to the department concerned should therefore be given by an officer occupying a Government building, whenever he vacates it. Notifications of change of appointment in the Gazette are not sufficient notice.

B.P. 23, d. 23–1–95.

(4) Officers occupying public buildings are liable for rent, until notice is given of vacating or until re-occupation. In the case of transfers, Treasury officers will assume, in the absence of information to the contrary, that the transferred officer was in occupation up to the date of his relief.

B.P. 301, d. 7–8–96.

(5) Every officer, whether European or Indian, occupying a Government residence is bound to leave the house in a fit state for occupation by his successor and will be required to pay the cost of any special painting, whitewashing, cleaning, or other repairs rendered necessary by any improper use of the building, such as cooking in dwelling rooms, washing floors with cowdung, and the like. Such practices are prohibited and will render officers who resort to them liable to pay for any damage so caused.

G.O. 2339, d. 1–8–11. B.P. 203, d. 17–8–11.

(6) If an officer for whom a Government residence is provided does not occupy it, he is expected to engage a watchman to take care of the building. Until a private watchman is so employed, the Public Works Department will employ one at the expense of the tenant.

G.O. 340 W., d. 2–3–12. G.O. 1332, d. 3–5–12.

(7) When a residence provided by Government has been given up by the officer who last occupied it [b] and remains unoccupied for a period of less than a month[b], owing either to the non-arrival of his successor or to some other temporary cause, the officer who is in charge of his office or of its current duties during the interim, is responsible for deputing a peon or other menial servant to look after the vacant building [b] and also the garden attached to it. When the vacancy is likely to exceed a month, the department in charge of the bungalow will employ a care-taker at the cost of Government to look after the building as well as the garden. [b]

G.O. 863 W., d. 24–3–00. B.P. Mis., 3513, d. 20–10–03.
B.P. 86, d. 9–5–00. B.P. 58, d. 25–3–04.
[b] G.O. 920, d. 28–3–12. [b] B.P. 100, d. 18–4–12.

(8) An Indian officer holding charge for periods less than a month need not occupy or pay rent for the official residence, if one exists.

G.O. 2339, d. 1–8–11. B.P. 203, d. 17–8–11.

3. *Exemption from payment of rent.*—An officer occupying public quarters will be exempted from payment of house-rent if he leaves his station on privilege leave, provided he vacates his quarters and gives notice of his intention to the Executive Engineer. [c]An officer who is on duty elsewhere or on leave may at his own risk leave his furniture, without incurring liability to pay rent, in the bungalow which he last occupied, with the permission of his successor or, if the bungalow is vacant, with the permission of the Superintending Engineer of the circle or of his immediate superior according as the bungalow is in charge of the Public Works Department or the department concerned.[c]

B.P. 713, d. 23–12–93.

[c] G.O. 920, d. 28–3–12. [c] B.P. 100, d. 18–4–12.

4. *Duties of the Executive Engineer.*—The Executive Engineer should point out to the tenants of public buildings any irregularity which may have come to his notice in the use either of the buildings or of the compounds attached to them. Representations thus made should be attended to at once by the officers occupying public buildings. These officers will see that compounds are kept in proper order and used for their legitimate purposes only; the compounds are intended to secure healthy surroundings and sufficient light and air, and these objects will be defeated if they are used for plantations and cattle-sheds.

B.P. 129, d. 2–5–95.

5. *Upkeep of compounds of Government buildings.*—The following rules have been issued with a view to ensure the proper upkeep of the compounds attached to Government buildings in charge of the Public Works department:—

(*a*) The occupant of a Government building or residence shall be responsible for the proper care and upkeep of the trees, shrubs and hedges in the compound.

(*b*) No tree or main branch of a tree shall be cut without the Executive Engineer's concurrence.

(*c*) The ground of the compound shall not, without the concurrence of the Executive Engineer, be broken for any purpose except that of "gardening" in the ordinary sense of the word, and this sense shall not include the digging of pits, ponds or wells, for watering purposes.

(*d*) Bushes and shrubs planted in the ground are the property of the Government and may not be cut down or removed from the compound without the concurrence of the Executive Engineer; but his concurrence shall not be required for such cutting down, uprooting, or trimming of any bush or shrub, or lopping of any tree, as may be necessary for the proper maintenance of the garden.

(*e*) The Executive Engineer will report to the Superintending Engineer any breach of the above rules which may come to his notice.

G. O. 3059, d. 9–10–12.

6. *Gardeners.*—Gardeners for public buildings used as residences will be paid by the tenants, not by the State.

B.P. 684, d. 30–11–91.

143. Government boats—(i) *To whom supplied.*—Boats are supplied by Government for the use of superior Revenue officers in Gōdāvari and Kistna.* These boats being means of locomotion provided by the State, Article 999 of the Civil Service Regulations applies to them.

G.O. 117, d. 29–1–73. G.O. 1129, d. 18–10–73.
G.O. 914, d. 11–3–80.

Note.—When two officers require a boat at the same time, the claims of the senior should prevail, the Collector's claim overriding those of all others.

B.P. 1036, d. 20–12–88.

(ii) *Responsibility for upkeep and repair.*—[a] Government undertake to keep such boats in repair,[a] but [b] it is the duty of the Revenue officer using a Government boat to pay the serang in charge of it [c] whether or not it is in actual use,[c] and also to pay the rent for its use.[b] Under Article 1059, Civil Service Regulations, the officer will be entitled to a refund of his

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* For the scale of travelling allowance to non-gazetted ministerial officers and menials for journeys performed by boat in Kistna, *see* Appendix XVI. (Vol. II, page 432.)

expenses [d] under both these heads [d] for the period during which he stays at head-quarters.

[a] G.O. 1250, d. 9-9-76. [c] B.P. 428, d. 11-3-81.
[b] G.O. 1445, d. 17-12-73. [d] B.P. Mis., 3115, d. 6-6-89.

Note.—When the post which carries with it the use of a Government boat is vacant, the serang will be paid by Government.

G.O. 1250, d. 9-9-76.

(iii) *Annual rent.*—The annual rent for the use of a Government boat is fixed at 18 per cent. on the cost of its original construction. This includes interest at 4 per cent. on the outlay, the cost of wear and tear at 10 per cent. per annum, and cost of repairs. The rent for the whole year, at 18 per cent. per annum, is distributed over the months of *the working season* only. No deduction should be made from the pay of an officer on account of boat rent at other times of the year.

G.O. 1250, d. 9-9-76. B.P. 3239, d. 25-11-85
B.P. 428, d. 11-3-81. B.P. Mis., 4383, d. 28-7-93.

Note.—Rent should not be charged on boats when they are laid up for repairs during the working season.

G.O. 69, d. 29-1-86.

(iv) *Sanction for repairs.*—The Collector may sanction annual repairs within 5 per cent. of the cost of the boat, and deduct such cost from rent. Estimates for repairs exceeding this limit should be submitted to the Board with a specification and financial statement containing the following particulars :—

(*a*) Date of construction.

(*b*) Original cost of construction.

(*c*) Date of last repairs.

(*d*) Total amount spent on repairs from the date of construction up to date, excluding the amount of estimate for which sanction is sought.

(*e*) Total amount of rent recovered and credited to Government from the date of construction up to date.

[a] Urgent estimates should be submitted to the Board promptly and if the Board's orders are not received before the receipt of the work-bills, the Collector may accept the bills in anticipation of the Board's sanction.[a]

[a] B.P. 135, d. 14-5-07.
B.P. 2462, d. 28-5-77. B.P. Mis., 4378, d. 27-7-93.

144. Casualties among European officers.—The death of every European officer in the Revenue Department should be immediately reported by Collectors to the Board for transmission of the information to Government, [b] and the same procedure should be followed in cases where European officers of whatever department are killed or severely wounded by fanatics or others, or meet with sudden or violent death in any very exceptional circumstances.[b]

B.P. 4787, d. 9-7-70. [b] B.P. 101, d. 29-3-97.

Note.—In the case of the death of a Military officer in civil employ, it will be sufficient if the casualty is reported by the civil authorities to the officer commanding the nearest Military station.

B.P. 300, d. 6-8-96.

Chapter XIV.

VILLAGE OFFICERS.

145. Introductory—*Scope of the chapter.*—This chapter deals with (1) the appointment, punishment and removal of village officers; and (2) the law under which hereditary village offices and the emoluments attached to them may be recovered by suit.

2. *Acts and Regulations referred to.*—The special law relating to these matters is comprised in Madras Acts I of 1889, II of 1894, and III of 1895. Certain other provisions of law (*e.g.*, section 52 of Act II of 1864 and the Court Fees Act VII of 1870) are occasionally applied to village offices. All matters provided for by law are contained in the first part of this chapter, and matters dealt with by executive order in the second.

3. *Divisions of the chapter.*—Information regarding Village Munsifs appointed under Act I of 1889, and the four classes of offices enumerated in paragraph 1 of Standing Order No. 147 below will, as a rule (and except in regard to matters of leave, transfer and criminal prosecution) be found in Part I of this chapter, while information relating to other village offices and the rules regarding the grant of leave to, and the transfer and criminal prosecution of, all village officers is contained in Part II.

4. *Personal conduct rules inapplicable.*—The rules contained in the pamphlet entitled "The Government Servants' Conduct Rules, 1904" do not apply to village officers, but their powers and duties are described in detail in the "Village Officers' Manual" as well as in the rules framed under Acts II of 1894 and III of 1895 (Appendices I and IV).

B.P. 404, d. 8-11-95.

PART I.—MATTERS PROVIDED BY LAW.

146. Village Munsifs appointed under Madras Act I of 1889—*Appointment of Village Munsifs.*—The following rules have been laid down in regard to the making of such appointments:—

(i) [a] When the local jurisdiction of the village court is conterminous with a village, the Collector shall appoint to be Village Munsif, the person discharging the duties of the office of head of the village.[a]

(ii) When, in consequence of the grouping or sub-division of villages under section 6 of the Act, the local jurisdictions are not conterminous, the Collector [e] may [e] appoint to be Village Munsif of each such village court a person other than the head of a village and residing within the jurisdiction of the village court. [c] The person so appointed must have passed the Village Officers' Special Test in powers and duties of village officers and village sanitation, [c] and the Collector shall in such cases give preference to a member of a family in which the office of head of village or headman within the jurisdiction of the village court is held by hereditary right.[a]

(iii) [b] The order of appointment should explicitly set forth that the appointment holds good for such time only as the person appointed actually discharges the duties of village headman. If a village headman is dismissed

or suspended, he will thus cease *ipso facto* to be munsif; similarly a gumasta nominated to discharge the duties of headman and for that reason appointed village munsif will cease to be munsif immediately his acting appointment as headman terminates.[b]

Note.—[d] Under section 7 of Act I of 1889 residence within the jurisdiction of the village court is a condition precedent to the appointment of any person as Village Munsif.[d]

[a] G.O. 431, Judl., d. 28-2-93; B.P. 143, d. 24-3-93. [b] G.O. 87, d. 31-1-93.
[c] Rule 21 of the Rules under Mad. Act III of 1895.
[d] G.O. 283, Judl. d. 16-2-98; B.P. 42, d. 22-2-98. [e] B.P. 281, d. 14-12-04.

2. *Appeals against orders of appointment.*—Government have ruled that under section 5 of Regulation II of 1803, the Board of Revenue has power to entertain an appeal in the matter of the appointment of a Village Munsif. Such appeals should be presented within three months from the date of the Collector's order.

G.O. 2625, d. 30-5-92; B.P. 332, d. 29-6-92.

3. *Punitive orders affecting Village Munsifs and appeals against such orders.*—Under section 8 of the Act, the Collector may, of his own motion or on requisition made by the District Judge, suspend or remove a Village Munsif for incapacity, neglect of duty, misconduct or other just and sufficient cause. In such cases, an appeal lies to the Board of Revenue if the order has been passed by the Collector on his own motion, or to the High Court if the order has been passed on a requisition from the District Judge, provided that it is in either case presented within three months from the date of the Collector's order.

Section 8 of Mad. Act I of 1889.

Note.—The general rules of justice, equity and good conscience laid down in Standing Order No. 133, should be borne in mind by officers entrusted with enquiries into the conduct of Village Munsifs.

4. *Obligation to try suits.*—Village Munsifs cannot lawfully refuse to try suits filed in their courts in accordance with Madras Act I of 1889. Collectors should notify in their District Gazettes from time to time that parties aggrieved by a Munsif's refusal to try such suits should bring the matter promptly to the notice of the Tahsildar or Divisional Officer.

B.P. 243, d. 21-11-00.

147. Classification of Village offices governed by statute and the provisions relating to them—*Classification.*—The village offices governed by statute may be classified as shown below. The various classes of offices will be referred to, whenever it may be convenient to do so, by the number assigned in this classification:—

(1) Hereditary village offices to which emoluments are attached by the State in ryotwari villages, or inam villages grouped with ryotwari villages.

Note.—The hereditary village offices to which this clause refers are—
(*a*) Village Munsifs (headmen),
(*b*) Patels, monigars and peddakapus,
(*c*) Karnams,
(*d*) Nirgantis,
(*e*) Vettis, totis and tandalgars,
(*f*) Talaiyaris.

(2) Village offices to which Madras Act II of 1894 has been extended.

Note.—The offices to which this clause refers are those of (1) the village accountant, (2) the village headman, and (3) the village watchman or talaiyari, irrespective of whether emoluments have been attached to them or not.

(3) Hereditary village offices in proprietary estates not falling under classes (2) or (4).

Note.—It has been specially held by Government that the "Paiks" and "Doras" of Goomsur and Parlakimedi in Ganjām are hereditary village officers falling under this group.

B.P. 238, d. 2-7-96. B.P. 190, d. 3-6-97.

(4) Hereditary offices of village artizans and village servants whether in ryotwari or proprietary tracts such as—

(i) the village carpenter,
(ii) the village blacksmith,
(iii) the village barber,
(iv) the village washerman,
(v) the village potter,
(vi) the village astrologer,
(vii) the village prohit or priest.

2. *Law applicable to ryotwari tracts.*—Hereditary village offices in ryotwari tracts are governed solely by Madras Act III of 1895.

3. *Law applicable in proprietary estates.*—

(1) The appointment, punishment and removal of *village headmen, karnams* and *talaiyaris whether they are hereditary or non-hereditary* in a proprietary estate are governed by Madras Act II of 1894. These offices belong to **class (2).**

(2) The appointment, punishment and removal of *hereditary vettis, nirgantis* and *shroffs* in all proprietary estates are governed by Madras Act III of 1895. [*Act III of* 1895, *sections*, 7, 8, 9 and 1 .] These offices fall under **class (3).**

(3) Both Acts II of 1894 and III of 1895 are silent as to the appointment, punishment and removal of the village servants and artizans forming **class (4)**; accordingly these matters are outside the scope of the Acts.

(4) Suits for office or for emoluments preferred by hereditary officers, servants and artizans of **classes (2) to (4)** should be decided exclusively under the provisions of Madras Act III of 1895.

(5) The Madras Hereditary Village Offices Act III of 1895 applies only to those hereditary village offices to which emoluments have been attached, and it does not create any hereditary right of succession to village offices which were not previously hereditary in character (*see* sections 3 and 22). The Act came into force on the 1st October 1895, and has been extended to all the scheduled districts in the Gōdāvari district with the exception of the Dutsarti and Guditeru muttas. It does not apply to the scheduled districts in the Ganjām and Vizagapatam districts. [*Act III of* 1895, *section* 1 (2).]

4. *Rules under Act III of* 1895.—The rules framed under section 20 of Act III of 1895 are given in Appendix I*. They relate to—

(i) the division, grouping and amalgamation of villages,
(ii) (*a*) the holding of enquiries under sections 6, 7 and 8,
(*b*) hearing of appeals under section 23 against orders passed under sections 6, 7 and 8,
(iii) the educational qualifications required of the holders of village offices forming class (1) in section 3,
(iv) (*a*) the procedure to be followed in disposing of suits,
(*b*) the procedure in regard to appeals from decrees or orders passed in suits,
(*c*) the registers to be maintained in connection with suits and appeals,

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(v) (a) the execution of decrees and orders passed in original and appeal suits,
(b) the taxation of costs,
(vi) (a) salaries and other allowances,
(b) the method of payment of salaries, etc., to village officers,
(vii) (a) the duties of the holders of village offices forming class (1) in section 3,
(b) the duties of the holders of village offices forming class (3) in section 3,
(viii) the custody, production and transfer of accounts and other records kept by village officers.

5. *Rules under Act II of* 1894.—The rules framed under Madras Act II of 1894 are given in Appendix IV.* They deal with the following subjects:—
(i) the division, grouping and amalgamation of villages,
(ii) the educational qualifications of village officers,
(iii) the duties of the several village officers, and the descriptions and forms of accounts and registers to be kept by them, and
(iv) the procedure to be followed in conducting enquiries under section 16 of Act II of 1894.

148. Appointment or selection, punishment and removal of village officers of class (1)—*Circumstances necessitating appointment or selection.*—The appointment or selection of a village officer may be necessitated—
(1) by a vacancy caused by the death, dismissal, resignation, or suspension of a village official; or by reason of the registered village officer being a minor incapable of discharging the duties of his office;
(2) by the grouping or sub-division of villages in the course of a general or special revision of village establishments in which case the old village offices are considered to have disappeared with the units of the local area to which they were originally attached, and the offices in the new units of area are regarded as entirely new and distinct creations to which the incumbents of the extinct offices have, strictly speaking, no hereditary right;
(3) by a reduction in the number of offices of any one class in a village without any change in its territorial limits [Act III of 1895, section 6 (2)].

Note.—A temporary vacancy may also be caused by the grant of authorised leave of absence to a village officer. *See* Rules 67 and 68 at page 442 of Volume II.

2. *Principles to be observed at a revision of village establishments*—(i) *When villages are grouped or sub-divided.*—When the occasion for making a selection is of the second kind referred to in paragraph 1, it is the policy of the legislature, as far as practicable, to respect the claims of the incumbents of the extinct offices. It has accordingly been provided that, in choosing a person to fill [a] any one [a] of the new hereditary offices, the Divisional officer shall select that individual whom he may consider to be the best qualified from among the families of the last holders of the offices of the same class which have been abolished. This does not preclude the selection of one of the office-holders themselves if duly qualified. [*Act III of* 1895, *section* 6]. [b] There is no provision for registering a minor in such cases.[b]

[a] B.P. Mis., 3839, d. 7-12-01. [b] B.P. 276, d. 13-11-08, para. 2.

* Vol. II, page 450.

(ii) *When village offices are reduced in number.*—*In the third class of cases*, *i e.*, when the number of offices in a village is reduced without any change being made in the extent of the village unit, the Divisional Officer is bound to retain those officers whom he may consider to be the best qualified, and dispense with the services of the others. It may happen that none of such officers has attained majority or is of the male sex; in such cases some satisfactory test should be adopted in order to decide which among the rival claimants is relatively the best qualified, and that individual should be retained and allowed to discharge his or her duties by deputy. [*Act III of* 1895, *section* 10 (1) (*b*).]

B.P. Mis., 3495, d. 8-12-98; G.O. 2736, d. 10-9-12.

3. *Who may appoint or select.*—Appointments and selections are made by the Divisional Officer. (*Act III of* 1895, *sections* 10 *and* 6.) [a] For the prescribed form of recommendation roll for appointment of village officers under section 10, *see* Appendix V†.[a]

[a] B.P. 209, d. 12-1-01.

4. *Rules of succession.*—Succession is determined by the general custom and rule of primogeniture governing succession to impartible estates in Southern India—

(i) In the cases reported in Indian Law Reports, IV Madras, 267, and XXIV Madras, 610, the High Court has decided that this rule is, that when impartible property passes by survivorship from one line to another, it devolves not necessarily on the coparcener nearest in blood, but on the nearest coparcener of the senior line. This decision should, therefore, be followed in deciding claims of succession to hereditary village officers.

(ii) As in the case of impartible estates, partition should not be recognized in the case of village officers and succession should follow the rule applicable to *undivided* families, *i.e.*, descent should follow the male line in preference to the female.

(iii) Succession should be traced from the last permanent office-holder.

Illustrations to rule (i).—The last permanent holder A of a village office leaves behind him two sons B_1 and B_2 and a grandson by B_1 *viz.*, C_1. On A's death B_1 will succeed.

If, however, B_1 is already dead or disqualified, his eldest son C_1 will succeed before B_2.

Illustration to rule (ii).—When the last office-holder has no male issue and leaves behind him only brothers or other collaterals and daughters' sons, the brothers or other collaterals will succeed before the daughters' sons.

B.P., 143, d. 31-7-03.

5. *Temporary exclusion of next heir.*—When the vacancy is caused by the suspension or dismissal of a village officer, the Divisional Officer has discretionary power to appoint a divided member of the dismissed or suspended officer's family during the life-time of the dismissed officer or until the suspended officer returns to duty. The discretion should be exercised with great caution. When an officer is dismissed under circumstances which,

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* Approved in G.O. 859, Rev., d. 29-3-09.
† Vol. II, page 461.

on administrative grounds, render it inadvisable to appoint even a divided member of his family, some one unconnected with the family should be appointed for the life-time of the dismissed man. [*Act III of* 1895, *section* 10 (4).]

When a stranger is appointed under section 10 (4) to succeed a dismissed village officer, the heirs of the dismissed officer cannot sue for office till the dismissed officer dies, and their cause of action arises at his death. If he leaves no qualified or minor heir, the hereditary right to the office will then vest in the stranger and his heirs.

B.P. 408, d. 22-11-97.

6. *Appointment of a remote heir or stranger*—(i) *Where rightful claimant is employed elsewhere.*—When the hereditary right to a vacant office vests in a person who is employed elsewhere, or who cannot be appointed for any of the reasons stated in the preceding paragraphs, the next person in the line of succession should be appointed, if he is qualified, or registered (if he is a minor).

B.P. 152, d. 21-4-96.

(ii) *Where there is no qualified member in the line of succession.*—In the absence of a qualified member or a minor heir in the line of succession from the last office-holder a qualified stranger may be appointed. But a person entitled to succeed according to the law of succession stated in paragraph 4 may, so long as he is not barred by limitation, file a suit, and, if successful, recover the office. If no such suit is filed within three years from the date on which the cause of action arises and prosecuted to a successful conclusion, the appointment of the stranger will become permanent, and none but *his* heirs can sue for the office in succession to him. [*Act III of* 1895, *section* 10 (3).]

B.P. 408, d. 22-11-97. B.P. Mis., 712, d. 23-2-99.

7. *Appeals against orders of appointment or selection.*—Against every order of selection made in the circumstances referred to in clauses (2) and (3) of paragraph 1 *supra* a single appeal lies (1) within one month from the date of selection to the Collector if the officer making the selection is a Divisional Officer and (2) within three months from the date of selection, to the Board of Revenue if the officer who originally made the selection happens to be the Collector himself. [*Act III of* 1895, *section* 23 (1).] There is no appeal in regard to appointments made in a vacancy of the description mentioned in clause (1) of the same paragraph, and there is no second appeal in any case.

G.O. 2736, d. 10-9-12.

8. *Registration of minors and appointment of deputies.*—When the next heir of the last office-holder is a minor, such minor should be registered and a deputy appointed to discharge the duties of the office during his minority. [*Act III of* 1895, *section* 10 (5).]

Note.—Save as provided in section 10 (5) of Act III of 1895 no person entitled to hold a hereditary village office, except a minor, can be allowed to discharge his duties by a deputy unless during authorized leave of absence.

B.Ps. 152, d. 21-4-96; Mis., 1963, d. 22-7-98. B.P. 1034, d. 20-3-05.

9. *Minor's family to be consulted.*—In selecting the deputy, regard should be had to the wishes of the minor's near relatives, and some one acceptable to them should be appointed if possible; but if the person selected by the

minor's family is not qualified or is otherwise unsuitable, another may be appointed. A deputy once appointed should not be dismissed merely because the minor's family expresses a preference for some one else.

B.P. 87, d. 5-3-96.

10. *Deputy's emoluments.*—Where inams have been enfranchised, the whole salary of the office should be paid to the deputy; but where the emoluments consist of land the deputy should receive only the assessment.

B.P. 87, d. 5-3-96.

11. *Deputy to instruct the minor.*—The deputy should be required to instruct the minor in the duties of the office; but neither the minor nor his family has any claim on the deputy for maintenance.

B.P. 87, d. 5-3-96.

12. *Infliction of punishments*—(i) *Powers of Divisional-officers.*—Divisional-officers may, of their own motion or on complaint and after enquiry, fine, suspend, dismiss or remove any village officer of **class (1)** for misconduct, neglect of duty, incapacity, failure to reside in the village, or any other sufficient cause. [*Act III of* 1895, *section* 7 (1).]

(ii) *Powers of Tahsildars and Deputy Tahsildars.*—Tahsildars and Deputy Tahsildars are empowered to fine village officers of **class (1)** to the extent of one rupee in each case. [*Act III of* 1895, *section* 7 (2).]

Note.—Village officers residing in the subordinate villages of their groups need not be required to remove to the central village of the group, if their present residence does not cause inconvenience to the inhabitants. Otherwise the duty of a village officer to reside in the central village of his group should be enforced.

B.P. 229, d. 9-7-95.

13. *Appeals against punitive orders*—(i) *First appeals.*—Against orders of a punitive nature an appeal lies—

(1) within one month to the Divisional-officer or the Collector according as the order appealed against was passed by an officer immediately subordinate to one or other of these authorities;

(2) within three months to the Board of Revenue in the case of orders passed by the Collector. [*Act III of* 1895, *section* 23.]

(ii) *Second appeals.*—No second appeal against a punitive order is allowed except in the case of the dismissal of a village headman or karnam, in which case a second appeal lies within three months to the Board of Revenue. [*Act III of* 1895, *section* 23 (1), *proviso.*]

Note.—(1) When the Collector reduces or enhances or modifies a punishment on appeal there is no second appeal except in cases where he dismisses a headman or a karnam.

B.P. Mis., 1011, d. 8-4-07. B.P. Mis., 3928, d. 18-10-97.
B.P. Mis., 358, d. 3-2-09.

(2) Paragraphs 18 to 22 of Standing Order No. 154 *infra* regarding the manner in which the rules of limitation should be worked in regard to suits apply to appeals against orders of appointment and selection and punitive orders.

149. Appointment or selection, punishment and removal of officers of class (2) which includes the hereditary and non-hereditary offices of (1) Village accountant, (2) Village headman and (3) Village watchman or Talaiyari in proprietary estates irrespective of whether emoluments have or have not been attached to them by the State.—

SECTION (i).—APPOINTMENTS.

Who may exercise the powers of a "Proprietor."—The powers of a proprietor under this Act can only be exercised by—

(1) A proprietor registered as such in the Collector's office, or the holder, on a permanent under-tenure, of any portion, consisting of one or more villages, of a permanently-settled estate or an unsettled palaiyam or jaghir.

(2) In cases of joint proprietorship, the person (*a*) recognised by the other joint proprietors as manager, or (*b*) when there is a dispute, recognised and *registered* by the Collector as senior joint owner.

(3) [a] A person, other than the proprietor, who has been registered as "proprietor" by the District Collector under section 5 of the Limited Proprietors Act, IV of 1911, Madras.[a]

[a] B.P. 155, d. 14-6-12.

2. *Circumstances necessitating appointments.*—The appointment or selection of village officers may be necessitated—

(1) by a vacancy caused by the death, dismissal, removal, resignation or suspension of a village official; or by reason of the registered heir being a minor, incapable of discharging the duties of his office;

(2) by the grouping or sub-division of villages in the course of a general or special revision of village establishments, in which case the old village offices are considered to have been abolished with the villages to which they were originally attached, and the offices in the new villages are regarded as new creations to which the incumbents of the extinct offices or their heirs have no right, legally enforceable. [*Act II of* 1894, *section* 15 (1)];

(3) by a reduction in the number of offices of any one class in a village without any change in its territorial limits. [*Act II of* 1894, *sections* 7 *and* 15 (2)]; or

(4) by the creation of an entirely new office by the Collector. Such offices are non-hereditary. [*Sections* 7 *and* 9, *Act II of* 1894.]

3. *Selection of village officers when the territorial limits of a village have been changed or when the number of offices of one class is reduced*—(i) *When villages are grouped or sub-divided.*—When the occasion for making a selection is of the second kind referred to in paragraph 2, the law requires that the proprietor shall select to fill any one of the new hereditary offices that individual whom he may consider to be the best qualified from among the families of the last holders of the offices of the same class which have been abolished and report his selection to the Divisional officer. This of course does not preclude the selection of one of the office-holders themselves, but there is no provision for registering a minor in such a case. [*Act II of* 1894, *section* 15 (1), and B.P. 276, d. 13-11-1908.]

(ii) *When village offices are reduced in number.*—In the third class of cases, *i.e.*, when the number of offices of any one class in a village is reduced while the territorial limits of the village remain unaltered, the proprietor shall dispense with the services of the officers no longer required, retain the officer or officers whom he may consider to be best qualified to discharge the duties and report his action to the Divisional-officer. [*Act II of* 1894, *section* 15 (2).] In the cases dealt with in paragraph 2 (2) and 2 (3) provided that the proprietor makes his selection from among the families of the last holder or the holders themselves, as the case may be, no superior authority can interfere on appeal or otherwise. Should the proprietor fail

to make the prescribed report of his selection within the prescribed period of six weeks or should he select any person other than a member of the families of the last holder or one of the last holders, as the case may be, the Divisional-officer may himself make the selection [*section* 15 (3) *of Act II of* 1894]. In respect of the old offices retained under section 15 (2) their previous hereditary or non-hereditary character is unaffected. New offices created under section 15 (1) are hereditary or non-hereditary according as the offices they replace were hereditary or non-hereditary. The right of succession to *hereditary* offices retained or created vests in the heirs of the incumbents retained or selected at the revision, the rights of the other holders of abolished offices and of their families being altogether extinguished.

B.P. 276, d. 13-11-08. G.O. 2736, d. 10-9-12.

4. *Appointments to vacant offices or when additional offices are created.*—(i) Proprietors may make appointments to fill vacancies or to an additional office newly created [*see* paragraph 2 (4) above], but must send a report of every appointment so made to the Divisional-officer within six weeks of (1) the occurrence of a vacancy, or (2) the issue of the Collector's order directing the appointment of an officer to the additional village office newly created. [*Act II of* 1894, *section* 9.]

Note.—When the heir is a minor and a deputy has to be appointed for him, the Act not only provides that notice of the appointment should be given to the Divisional-officer within six weeks of the occurrence of the vacancy but also imposes a penalty for a proprietor's wilful omission to submit the minor's name for registration under section 13 of the Act. [*Sections* 13, 14 (2) *and* 31 (*b*) *of Act II of* 1894.]

(ii) *Divisional-officer's powers, when proprietor fails to report.*—If the proprietor fails to make the report referred to in the last sub-paragraph, the Divisional-officer may make the appointment himself, after giving notice to the persons concerned and making such enquiry as may be necessary. [*Act II of* 1894, *section* 11 (2).]

(iii) *Action on receipt of report.*—At any time within three months of the receipt of the report referred to in sub-paragraph (i), the Divisional-officer may disallow the appointment on the score of disqualification under section 10 (1) after recording his reasons [and after notice to the parties and such enquiry as may be necessary, if the supposed disqualification falls under section 10 (1) (*c*) or (*e*)], and call on the proprietor to make a fresh appointment. If the proprietor does not do so within six weeks or if he again appoints a person who is disqualified, the Divisional-officer may make the appointment himself. [*Act II of* 1894, *section* 11 (1) *and* (2) ; *and section* 14 (2).]

5. *Rules of succession.*—The principles contained in paragraphs 4 and 6 of Standing Order No. 148 apply in their entirety to *hereditary* village officers governed by Act II of 1894 [*Act II of* 1894, *section* 10 (2) *and* (3)]. In making appointments to non-hereditary offices governed by the Act, the same principles should be followed as far as practicable.

6. *Temporary exclusion of next heir.*—When a vacancy in a *hereditary* office is caused by dismissal or suspension, the authority by whom the last holder was dismissed or suspended may direct that until his death (if dismissed) or return to duty (if suspended), the office shall not be held by any undivided member of his family. This discretion should be exercised with great caution.

Note.—The principles laid down in the last two sentences of paragraph 5 of Standing Order No. 148 apply to *hereditary* offices governed by Act II of 1894.

7. *Appeals against orders of appointment or selection.*—(i) No appeal lies against a selection to fill a newly created office under section 15 (1) or an appointment to an additional office under section 9 or a selection under section 15 (2) of Act II of 1894, nor can any suit be filed to set them aside.

(ii) When an appointment made by a proprietor under sections 11, 12, 13 or 14 is disallowed, an appeal lies—

(*a*) to the Collector within one month from the date of the Divisional-officer's order, disallowing the appointment, or

(*b*) to the Board of Revenue within three months, if the order disallowing the appointment is that of the Collector. [*Act II of* 1894, *section* 11, *clause* 3, *and section* 14 (2).]

(iii) There is no second appeal in any of these cases, and no appeal at all against a proprietor's order of appointment under sections 9 to 14 which however is liable to be disallowed by the Revenue officers if the person appointed is disqualified under section 10 (1) of Act II of 1894.

SECTION (ii).—PUNISHMENTS.

8. (i) *Powers of Divisional-officers and Collectors.*—Collectors or Divisional-officers may, of their own motion or on complaint and after enquiry and recording reasons, fine, suspend, dismiss or remove any village officer of class 2 for misconduct, neglect of duty, incapacity or non-residence in the village and shall dismiss a village officer convicted of an offence of the kind mentioned in sub-section 1 (*e*) of section 10 of Act II of 1894. [*Act II of* 1894, *section* 16 (2).]

(ii) *Powers of proprietor.*—The Act vests in the Board of Revenue discretion to empower proprietors to fine village accountants, headmen of villages, and village watchmen to the extent of Rs. 3 in each case for misconduct or neglect of duty as such village officer. Under this rule, such powers are conferred only on such individual proprietors as may be considered to be fitted for its exercise by education and general qualifications. Powers so conferred cannot be delegated to a manager or local agent. [*Act II of* 1894, *section* 16 (1).]

B.P. 316, d. 20-8-96. B.P. 148, d. 7-5-97.
B.P. 379, d. 6-10-96. B.P. 276, d. 13-11-08.

9. *Appeals against punitive orders*—(i) *First appeals.*—Against orders of a punitive nature an appeal lies—

(1) within one month to the Divisional-officer, if the punishment is a fine imposed by a proprietor under section 16 (1);

(2) within one month to the Collector, if the punitive order is one passed by the Divisional-officer; and

(3) within three months to the Board of Revenue, if the punitive order is one passed by the Collector. [*Act II of* 1894, *section* 16 (1) *and* (3).]

(ii) *Second appeals.*—A second appeal lies within three months to the Board of Revenue against an order of a Collector confirming on appeal an order of the Divisional-officer *dismissing* a village officer of class (2); there is no second appeal against any other punitive order. [*Act II of* 1894, *section* 16 (3), *proviso.*]

Note.—Paragraphs 18 to 22 of Standing Order No. 154 below regarding the manner in which the rules of limitation should be worked in regard to suits apply to appeals against executive orders.

10. *Matters common to officers of classes* (1) *and* (2).—Paragraphs 8, 9, 10, 11 and the note under paragraph 12 of Standing Order No. 148 relating to the registration of minors, the selection of deputies, the enjoyment of their emoluments, the deputy's duty to instruct a minor, and the residence of village officers, apply equally to officers governed by Act II of 1894.

150. Appointment, punishment and removal of *Hereditary* Village Officers of class (3)—*Power to appoint.*—The power to make an appointment to any one of the offices falling under **class (3)** vests entirely in the proprietor concerned. [*Act III of* 1895, *section* (11).]

B.P. 216, d. 28-6-97.

2. *Principle of succession.*—The succession to such offices should be determined with reference to the law or custom prevailing locally on the 1st October 1895. [*Act III of* 1895, *section* 11 (2).]

3. *Persons ineligible for appointment.*—Females and persons disqualified by minority (except such minors as may be registered) or by mental or physical incapacity are excluded from succession. [*Act III of* 1895, *section* 11 (1).)

4. *Registration of minors.*—Provision is also made for the registration of a minor heir of the last office-holder with a deputy to discharge the duties during his minority. [*Act III of* 1895, *section* 11 (4).]

5. *Finality of appointments.*—Appointments to offices falling under **class (3)** need not be reported to the Divisional officer like those made under **class (2)**, and there is no appeal against the proprietor's order of appointment, but a party deeming himself aggrieved by such an order may file a suit under section 13 of Act III of 1895.

6. *Punishment of officers of class* (3)—(i) *By proprietor.*—A proprietor may suspend, dismiss or remove a village officer of class (3) for misconduct, neglect of duty, incapacity, non-residence in the village or any other sufficient cause. [*Act III of* 1895, *section* 8.]

Note.—Practically vettis, nirgantis and shroffs are the only village officers who may thus be punished by a proprietor.

(ii) *By Divisional-officer.*—If, for reasons to be recorded in writing, the Divisional-officer is satisfied that the proprietor has neglected to exercise in an adequate manner the powers referred to in the preceding clause, the Divisional-officer may exercise them himself. [*Act III of* 1895, *section* 9.]

7. *Appeal against punitive orders.*—(i) Against orders of a punitive nature an appeal lies—

(1) within one month to the Divisional-officer in the case of orders passed by a proprietor dealing with the officers mentioned in paragraph 6, clause (i);

(2) within one month to the Collector in the case of orders passed by a Divisional-officer in virtue of the powers mentioned in paragraph 6 (ii);

(3) within three months to the Board of Revenue in the case of orders passed in the same circumstances by a Collector.

(ii) No second appeal is allowed in such cases. [*Act III of* 1895, *section* 23.]

151. Village officers of class (4).—The appointment, punishment and removal of holders of these offices are outside the scope of Acts II of

1894 and III of 1895; reference should accordingly be made to Standing Order No. 157 *infra* in Part II—" Matters outside the scope of the Acts."

152. *Cancelled.*

153. Emoluments of Village officers of classes (1) to (4)— *Emoluments inalienable.*—The alienation or attachment under judicial process of the emoluments of village offices is prohibited by section 5 of Madras Act III of 1895.

2. *Recovery of emoluments.*—Notwithstanding anything in Madras Act III of 1895 it is always open to the holder of a village office to apply for the recovery of the emoluments of his office under section 52 of the Madras Revenue Recovery Act II of 1864, which provides that such emoluments may be recovered as an arrear of land revenue. In the disposal of an application from a village officer under this section, the Revenue officer is not prevented by anything in Act II of 1864 from making such enquiries as may be necessary in order to ascertain the amount of arrears actually due before proceeding to realize them; he may thus practically decide the rate at which any fees are payable. If the Divisional-officer is satisfied that the fees claimed by the village officer are actually due by the ryots, he may then apply section 52 of Act II of 1864. [*Act III of* 1895, *section* 22.]

B.Ps. 229, d. 6–5–93; 45, d. 30–1–94; Section 22, Act III of 1895.

3. *Jurisdiction of civil courts in regard to emoluments.*—Section 21 of Act III of 1895 bars the jurisdiction of Civil Courts over claims to office or emoluments or the rate or amount of emoluments, but a claimant for emoluments consisting of land may file a suit in the Civil Court for the recovery of the land itself,[a] if, in a previous suit in the Revenue Court for the emoluments of the office, the parties have been at issue as to whether the emoluments consist of the land itself or of an assignment of revenue and the Collector has given the claimant a decree for the assessment only. A suit will also lie in the Civil Courts to set aside the decree of an appellate Revenue Court if the plaintiff has, as a defendant in the Revenue Court, pleaded that no emoluments are attached to the office and the appellate Revenue Court has disallowed such plea.[a]

[a] G.O. 3307, d. 12–10–10.

154. Suits by *Hereditary* Village officers of classes (1) to (4).—

SECTION (i).—CAUSE OF ACTION.

In case of officers drawing fixed salaries.—In the case of officers remunerated by fixed salaries, the suit will almost invariably be for the office, though on rare occasions it may be brought to recover salary which has been disbursed to another. [*Act III of* 1895, *section* 13.]

2. *Other officers.*—In the case of other offices a suit may be instituted for the office itself and for the recovery of inam land, arrears of grain or money fees and similar emoluments attached to the office. [*Act III of* 1895, *section* 13.]

3. *Unendowed offices in proprietary estates.*—Suits for unendowed offices in proprietary estates will not be maintainable until arrangements are made for the payment of money salaries to the village officers. [*Act III of* 1895, *section* 3.]

B.P. 25, d. 20–1–97.

4. *Suits by acting incumbents.*—Acting incumbents of village officers cannot sue for the recovery of the inams attached to their offices. [*Act III of* 1895, *section* 3.]

B.Ps. Mis., 3331, d. 23-11-98; Mis., 145, d. 12-1-99.

5. *Suits by persons ineligible for appointment.*—Suits by persons who manifestly could not hold office even if they were successful are untenable. [*Act III of* 1895, *section* 13 (2).]

6. *Suits for declaratory decrees.*—Suits for declaratory decrees cannot be entertained under Madras Act III of 1895.

B.Ps. 75, d. 11-5-03; 86, d. 22-3-10.

7. *Persons entitled to sue.*—The right to sue for an office is restricted to the heirs of the last holder of the office.

Note.—When the number of village officers in any village is reduced in the course of a general or special revision and some of the old officers are retained and the services of the others dispensed with, only the heirs of the former and not those of the latter may sue for vacancies arising subsequently.

B.Ps. 7, d. 8-1-96; 916, Mis., d. 15-3-99.

8. *Cause of action in suits for emoluments.*—In suits for emoluments the cause of action first accrues on the date of the plaintiff's appointment, and a fresh cause of action arises with the recurrence of every fresh period for which emoluments are due to the office-holder. It is immaterial for the purposes of such a suit in whose possession an inam happens to be, or how long it has been in such possession. Section 28 of the Limitation Act does not apply to emoluments attached to offices governed by Act III of 1895 and the alienation of such emoluments is prohibited by section 5 of the Act; hence adverse possession however long continued, cannot now confer a permanent title to them. The same was the case before the passing of Act III of 1895 in regard to all offices governed by Regulation VI of 1831 (*i.e.*, all hereditary village offices except zamindari karnams) since the Limitation Act did not apply to such offices. Before Act II of 1894 was extended to offices in zamindaris on October 1st, 1897, zamindari karnams' offices were governed by Regulation XXIX of 1802, the Limitation Act applied to suits relating to them, and it was possible to obtain a permanent title to them by adverse possession under section 28 of that Act.

B.P. 372, d. 8-11-97. G.O. 3407, d. 12-10-10.

SECTION (ii).—PRINCIPLES ON WHICH SUITS SHOULD BE DECIDED.

9. *General.*—In deciding suits for offices Revenue Courts should be guided by the principles laid down for making appointments to offices of the particular class under consideration—*vide* Standing Orders Nos. 148–150 *supra*.

10. *Succession in the case of artizans.*—The succession to offices of **class (4)** should be determined with reference to the law or custom prevailing locally on the 1st October 1895. The provisions referred to in paragraphs 2, 4, 6, 8, 11, 12, 13, 15 to 23, and 25 apply to suits by officers of **class (4)**. [*Act III of* 1895, *sections* 12 *and* 23.]

Note.—Under sections 12 and 13 of Act III of 1895 suits can be filed—

(1) for a village artizan office falling under section 3 of the Act and for the emoluments attached to it, when the plaintiff claims to be entitled under section 12 of the Act to hold the office; or

(2) for the emoluments alone, if plaintiff is already holding the office.

In the first class of cases, the suit must be filed within three years of the cause of action

arising, *i.e.*, from the date on which another person obtains the office under colour of a legal claim to it.

In the second class of cases, if the emoluments consist of inam lands, the suit must be filed within three years of the date on which the plaintiff being the legal holder of the office commenced to discharge the duties attached to it. If the emoluments consist of the assessment on lands, or of customary fees (meras), a fresh cause of action arises with every fresh period for which the assessment or fee is due—and the suit to recover each payment must be filed within three years of the date on which it fell due.

Suits to recover emoluments can only be filed by persons claiming on the strength of hereditary right [Standing Order No. 157 (2)].

B.P. 4112, Mis., d. 15–12–09.

11. *Suits for recovery of emoluments.*—If one of the facts in issue is whether the emoluments of the office consist of land or of an assignment of revenue payable in respect of the land, the claim must be decided by the Collector on the assumption that the assignment constitutes the emoluments, and in consequence the plaintiff, if successful, is entitled only to the assessment on the inam land. If, however, it is undisputed that the emoluments consist of the land, and the plaintiff succeeds in the suit, he is entitled to recover the land itself and its mesne profits.

Proviso to section 13 of Act III of 1895; B.P. 139, d. 12–7–04.

SECTION (iii).—REVIEW PETITIONS.

12. *Reviews inadmissible.*—No officer or authority who has once passed an order or decision in a suit brought under Madras Act III of 1895 can review or revise his own order or decision.

G.O. 3307, d. 12–10–10.

SECTION (iv).—APPEALS.

13. *First appeals.*—Against suit decisions or orders passed under section 13 of Act III of 1895 an appeal may be presented, within one month to the Divisional Officer or the Collector, and within three months to the Board of Revenue if the order was passed by the Collector.

14. *Second appeals.*—A second appeal within three months will lie to the Board of Revenue only in the case of headmen and karnams against suit decisions disposing of claims for office [a] or emoluments.[a] [*Act III of* 1895, *section* 23.]

[a] B.P. 77, d. 17–4–01.

15. *Against orders on ex-parte decrees.*—There is no appeal against an order declining to cancel an *ex-parte* decree.

B.P. 1230, Mis., d. 13–3–96.

SECTION (v).—EXECUTION OF DECREES AND ORDERS.

16. *Period of limitation.*—An application for the execution of a decree or order passed under Madras Act III of 1895 may be made within one year from the date of the decree or order. If the decree or order was appealed against, the limitation will begin from the date of the appellate decision or order. [*Act III of* 1895, *section* 14.]

(2) There is no appeal against orders passed on applications for the execution of decrees. [*Act III of* 1895, *section* 23.]

B.Ps. 4338, Mis., d. 21–9–96; 102, d. 29–3–97.

SECTION (vi).—APPLICATION OF THE PROVISIONS OF THE COURT FEES ACT.

17. *Documents exempt from court-fees.*—The court-fees chargeable on documents filed in proceedings under Madras Act III of 1895 are limited to eight annas in the case of plaints, petitions for execution [a] and memoranda of appeal to a Collector [a] and two rupees in the case of appeal petitions [a] to the Board.[a] Copies of judgments, decrees or orders, passed on claims preferred under the Act and applications filed by either party in the course of the trial of suits or appeals or [a] in the course of [a] execution of decrees under the Act, are exempt from stamp duty. [*Notification by the Government of India under section* 35 *of Act VII of* 1870, *No.* 3449-*S.R.*, *dated* 6*th August* 1897.]

B.P. 458, d. 9-12-96. [a] B.P., 379, Sep. Rev., d. 4-9-97.
G.O. 1089, d. 10-4-12.
B.P. 107, d. 24-4-12.

SECTION (vii).—LIMITATION.

18. *Inapplicability of Limitation Act.*—Madras Act III of 1895 contains rules of limitation which are complete for the purposes of the Act. Accordingly, the general provisions of the Indian Limitation Act XV of 1877, with the exception of sections 5 and 12 which have been incorporated in Madras Act III of 1895 by section 25 thereof, do not apply to proceedings under Madras Act III of 1895. [*Act III of* 1895, *section* 25.]

Note.—The corresponding sections of Act IX of 1908 (India) are 4, 5 and 12.
B.P. 104, d. 20-4-99.

19. *Limitation for suits.*—A suit may be brought at any time within three years from the date of the cause of action arising. [*Act III of* 1895, *section* 14 (1).]

Explanation.—It may happen that the above period is still running although more than three years have passed after the occurrence of a vacancy, since some time ordinarily elapses between the occurrence of a vacancy and the appointment or registration of a successor. It is only when a person claiming an office is *injuriously affected*, as by the appointment or registration of a successor to the last holder, that his cause of action can be said to arise.

Note (1).—If a minor files a suit for the purpose of being registered as the heir of the last office-holder, he should do so within three years from the date of the cause of action arising; if he sues for the office itself, he may do so within three years after attaining majority, *i.e.*, after completing eighteen years of age. [Act III of 1895, section 14 (1).]

B.P. 84, d. 21-5-03.

(2).—(*a*) Although the right to a village office vests in the next heir on the occurrence of a vacancy, the office itself is not "held" by any one until an appointment is made. No cause of action for a suit can arise until an appointment is made, or a minor is registered as heir to the last holder.

(*b*) A minor who is merely registered as heir cannot be regarded as an "office-holder." Succession must be traced from the last holder, *i.e.*, from a person actually appointed to the office. As the right to the office is never in abeyance, heirship will be determined with reference to the state of things existing at the time of the occurrence of the vacancy.

B.P. 192, d. 23-8-09.

(3).—A probationary or acting appointment as village officer does not give rise to any cause of action for a suit. In such cases the claimants should either wait till a permanent appointment is made in accordance with the provisions of the Act before seeking remedy by a suit or should present a departmental appeal to the Collector requesting him to instruct the Divisional Officer to make an appointment in accordance with law.

B.P. 200, d. 27-8-09.

20. *Date from which limitation should be reckoned for appeal.*—The period of limitation for purposes of appeal should be reckoned from the date of communication of the order appealed against to the date of presentation of the appeal.

Explanation (1).—The date of communication of an order to a party is the date of the order itself when it is passed in his presence and is communicated to him in person; in this case the time taken by the authority passing the order to grant a copy of it, after the party has applied for a copy and deposited the necessary copying papers, will be deducted from the period of limitation. In other cases the date of communication of an order is the date when he receives a certified copy thereof. No allowance should be made for the time taken in obtaining copies of connected records.

B.Ps. 243, d. 8-6-94; 87, d. 5-3-96.

Note.—Every authority passing an appealable order should see that the date on which the order is communicated or despatched to the party is clearly indicated on the face of the order.

B.Ps. 243, d. 8-6-94; 210, d. 26-6-95; 87, d. 5-3-96.

Explanation (2).—The date of presentation in the case of an appeal submitted through a subordinate officer is the date on which the appeal petition reaches the hands of such officer.

B.P. 210, d. 26-6-95.

21. *Time allowed for rectification of formal defect.*—When an appeal which was in time on its first presentation is rejected on technical grounds or for the correction of initial errors, the appellant should be directed to remedy the defects within a specified time, ordinarily one month, failing which the appeal will be liable to rejection on the score of limitation. If the appeal is resubmitted in proper form within the specified time it should be re-admitted.

B.P. 39, d. 2-2-97.

22. *Admission of time-barred appeals.*—It is open to the appellate authority to admit an appeal presented out of time on good and sufficient cause being shown for the delay.

B.P. 493, d. 13-11-94; section 5 of the Indian Limitation Act IX of 1908; section 25 of Madras Act III of 1895.

SECTION (viii).—APPOINTMENTS MADE AND SUITS DECIDED UNDER REGULATIONS XXIX OF 1802 AND VI OF 1831.

23. *Declaratory decrees passed under Regulation VI of* 1831.—In regard to a decree of this description, limitation began to run from the date when the decree became capable of execution, *i.e.*, from the occurrence of a vacancy. If the decree-holder was then dead, his heir and representative might then have applied for execution subject to the usual rules as to limitation. But such decrees can no longer be executed, unless application was made within three years of the date of the decree or within one year of the coming into force of Act III of 1895.

B.Ps. 75, d. 11-5-03; 86, d. 22-3-10.

24. *Appointments made under Regulation VI of* 1831.—Appointments to village offices properly made prior to the introduction of the Madras Proprietary Estates' Village Service Act II of 1894, or the Madras Hereditary Village Offices Act III of 1895, can be questioned only on the ground of inferior title and not on that of sex or other disability for the first time removed or created by those Acts.

B.Ps. 333, d. 1-9-96; 1690, Mis., d. 30-5-99.

25. *Suits and appeals filed under Regulation VI of* 1831.—Suits and appeals from the decisions passed under Madras Regulations XXIX of 1802 and VI of 1831 and pending disposal after the introduction of Madras Act II of 1894 or III of 1895 should be disposed of in accordance with the provisions of those Regulations and the rulings thereunder, as far as *substantive law* is concerned, the provisions of Act II of 1894 or III of 1895 being followed only as regards *procedure*.

B.Ps. 188, d. 2-6-97; 104, d. 20-4-99.

PART II.—MATTERS OUTSIDE THE SCOPE OF THE ACTS AND REGULATIONS CONCERNING VILLAGE OFFICERS.

155. Matters applicable to all village officers, whether governed by statute or not—*Transfers of Village officers.*—No village officer should be transferred from the village where he holds office permanently to any other by way of promotion or punishment, but if a vacancy occurs to which the best claimant is a person holding a village office temporarily elsewhere there is no objection to the selection of such a person for the vacancy.

[a] *Note.*—When a karnam's post falls vacant, an assistant karnam from another village may be appointed to it in the absence of any heir or other person in the village itself thoroughly qualified for the appointment.[a]

B.P. 945, Mis., d. 16-3-99. B.P. 1105, Mis., d. 28-3-99. [a] B.P. 4, d. 17-1-08.

2. *Grant of short leave by Tahsildars and Deputy Tahsildars.*—Tahsildars and Deputy Tahsildars in independent charge are empowered to grant leave to village officers up to three months and to appoint substitutes for that period when satisfactory arrangements cannot be made for the performance of work by the agency of a relation or friend of the village officer taking leave and on his responsibility. Deputy Tahsildars in independent charge may exercise this power only with regard to Government villages included within their charges. Monthly statements of leave and appointments sanctioned by [a] Tahsildars and [a] Deputy Tahsildars should be submitted to the Divisional Officer for confirmation.

G.O. 680, d. 14-11-98. [a] B.P. 570, Mis., d. 10-2-02.

[*Note.—Salary to be allowed to substitute.*—As a rule the full pay of the office should be disbursed to the substitute. When a karnam or a headman discharges the duties of the same office in two or more villages or of [a] another office in the same village in addition to his own,[a] he may, with the sanction of the Divisional Officer, be granted the full pay of all the offices in question, provided the arrangement shall not in any case last for a longer period than three months—*vide* rules 66 and 70 in Appendix I * to Chapter XIV.]

B.Ps. 46, d. 5-3-01; 292, d. 6-12-01.

3. *Grant of leave to village menials by village headmen.*—Village headmen are empowered to grant leave to the village menial servants for a period not exceeding seven days at a time or twenty days in a year provided satisfactory arrangements are made for the performance of the work by substitutes.

G.O. 680, d. 14-11-98.

4. *Sanction to prosecute village headmen.*—Collectors and Divisional officers have been authorized under section 197 of the Criminal Procedure Code, Act V of 1898, to sanction the criminal prosecution of village headmen for offences committed by them in their capacity as Civil or Criminal Judges.[a]

B.P. 191, d. 21-7-98. [a] G.O. 859, d. 29-3-09.

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* Vol. II, page 433.

5. *Wholesale fining deprecated.*—When a large number of village officers have been found jointly and severally guilty of the same irregularity, discipline is much more likely to be restored by the suspension or dismissal of a few of the principal offenders than by the wholesale infliction of petty fines. Habitual insubordination on the part of village servants in a particular taluk or division should be similarly dealt with.

B.P. 447, d. 31-7-93.

6. *Punitive powers of Settlement officers.*—A Divisional-officer conducting the revenue settlement (jamabandi) of a division other than his own may fine village officers for neglect, carelessness, disobedience of orders or absence without permission, only if specially empowered by the District Collector under clause (2) of section 3 of Madras Regulation VII of 1828 or under section 3 of Madras Act VII of 1857. The same rule will apply to Special Settlement or Special Assistant Settlement-officers who have been gazetted as Assistants to the Collector, or as Special Deputy Collectors, in regard to the whole district. Should it, however, appear to any such officer that the conduct of any village officer is deserving of punishment heavier than a fine, he should place on record his opinion and leave the matter to be dealt with by the Divisional-officer.

B.P. 523, d. 7-8-89. G.O. 3313, d. 4-11-12.

7. *Attendance of Village officers at the Taluk office.*—Village officers should not be summoned away from their homes without good cause, and on all practicable occasions, especially in matters of minor importance, information or explanation should be obtained from them by sending a written order instead of requiring their personal attendance.

B.P. d. 4-7-56; M., Vol. III, p. 60 of 1856. B.P. 1, d. 7-1-01.

8. *No second appeal against orders outside the scope of the Act.*—No second appeal is open to village officers governed by Acts II of 1894 or III of 1895 against orders of a punitive nature outside the scope of these Acts.

B.P. 373, Mis., d. 31-1-99.

Note.—In regard to second appeals relating to village offices, not governed by statute, see paragraph 4 of Standing Order No. 156 below.

9. *Persons ineligible for village offices.*—The following persons are not eligible for village offices: (1) females, (2) minors, (3) persons mentally or physically incapable of discharging the duties of the office or not possessing the prescribed educational qualifications (if any have been prescribed) and (4) persons who have been convicted in a Criminal Court of an offence which the Divisional-officer or Collector considers so serious as to constitute a disqualification. Illiterates should be regarded as mentally incapable of discharging the duties of headman or karnam and therefore ineligible to be appointed as such. [*Acts II of* 1894 *and III of* 1895, *section* 10 (1).]

B.P. 97, d. 10-3-96.

10. *Property qualification for headmen.*—It is desirable that village headmen should be men of some property, but poverty is not a legal disqualification, under either Act II of 1894 or III of 1895. If the next heir to a *hereditary* post of village headman, though a man of no means, is otherwise qualified, he must be appointed. For *non-hereditary* posts of village headmen, men of property should always be selected, if possible.

11. *Headmen and karnams not to be close relations.*—Two offices cannot be held by the same person permanently; [as to temporary appointments, see note to Standing Order No. 155 (2)]. The principle that the headman and karnam should not be related closely to each other should be followed as far as is consistent with the recognition of legal claims.

12. *Residence of village officers.*—The note under paragraph 12 of Board's Standing Order No. 148 applies to all village officers alike.

156. Appointment, punishment and removal of holders of village offices not governed by statute other than non-hereditary artizans—*Village offices not governed by statute and also non-hereditary.*—The following offices are not governed by statute and also non-hereditary :—

(1) All village offices in ryotwari villages, or inam villages grouped with ryotwari villages, in the districts of Tanjore, Trichinopoly (excepting (*a*) the villages transferred from the Madura district by G.O. No. 630, Revenue, dated 19th June 1856, and now forming part of the Kulittalai taluk ; (*b*) the villages in the Karur taluk transferred from the Coimbatore district by G.O. No. 2993, Revenue, dated 10th September 1910 ; and (*c*) the villages transferred in the year 1858 from the South Arcot district and now forming part of the Udaiyarpalaiyam taluk), Salem, the Nilgiris, South Canara, Malabar, Anjengo, South Arcot (only so far as concerns the villages transferred from the Trichinopoly district under G.O. No. 1068, Revenue, dated 1st September 1880), and North Arcot (only so far as concerns the ryotwari villages in the Tiruppattûr taluk transferred from the Salem district under Government Notification No. 129, dated 7th March 1911).

B.P. 233, d. 4–9–12.

(2) All village offices when held temporarily or on probation.

(3) The office of assistant karnam in ryotwari tracts in all districts [a] except the office of an assistant karnam newly created under section 6 (1) of Madras Act III of 1895 which is hereditary if any of the offices which it replaced was hereditary.[a]

[a] G.O. 2632, d. 30–8–11.
[a] B.P. 250, d. 26–9–11.

(4) In the taluks Bezwada, Nandigama, Nuzvid, Tiruvur, Gudivada and Bunder of the Kistna district and the taluks of Bapatla, Narasaraopet, Vinukonda, Palnad, Tenali*, Guntūr and Sattenapalli of the Guntūr district, the office of *revenue monigar* or *assistant munsif* and that of *tirvaijasti karnam or* village accountant appointed for the collection of water-rate.

(5) In Kurnool, the office of forest talaiyari and village policeman.

(6) In Coimbatore, the office of niranies under the Kalingarayen channel.

(7) New offices created at the revision of village establishments in ryotwari tracts and not falling under section 6 (1) of Act III of 1895.

Note.—The following paragraphs of this Standing Order deal with the officers of the classes enumerated above with the exception of the offices of hereditary village artizans which are dealt with in Board's Standing Order No. 157, and offices of the other classes enumerated above in *proprietary estates* over which Revenue officers have no control.

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* *Note.*—The old Tenali Taluk was divided into the two taluks of Repalle and Tenali under G.O. No. 1193, Rev., dated 3–5–1909.

B.P. 4654, Mis., d. 26–11–12.

2. *Officers empowered to appoint and punish.*—Appointments of village headman, karnam and assistant karnam are made by Divisional Officers who have full power to inflict punishment on all classes of village officers and servants. Tahsildars and Deputy Tahsildars in independent charge are empowered to appoint, grant leave to, and remove village menials, such as talaiyaris, vettis and nirgantis. The appointment, etc., of non-hereditary village artizans are governed by Standing Order No. 157.

3. *Appeals against orders of appointment.*—Claimants to these village offices being unable to obtain redress by the institution of suits under Act III of 1895, are allowed a *single* appeal against departmental orders of appointment, second appeals (to the Board) being allowed only in the case of headmen and karnams on the analogy of section 23 of Act III of 1895. Appeals should not be admitted in regard to claims to temporary vacancies.

4. *Appeals against punitive orders.*—There is no appeal against an order imposing a petty fine on the holder of a non-hereditary village office, but a single appeal will be allowed against other orders prejudicially affecting such an officer. Second appeals by such officers against orders prejudicially affecting them *may* be summarily rejected at the discretion of the authority to which they are preferred, and second appeals *must* be rejected without the exercise of discretion in all cases in which such appeals would be inadmissible under Madras Act II of 1894 or III of 1895, if the persons preferring them held their offices hereditarily.

B.Ps. 191, d. 21–7–98; 312, d. 23–12–99.

Note.—As regards the time within which appeals should be preferred, see paragraph 8 of Standing Order No. 172 *infra*.

157. Appointment, punishment and removal of hereditary and non-hereditary village artizans—*Power of Revenue officers to appoint or punish.*—When a person on whom a village artizan's office has devolved by legal or customary right makes default in respect of service, the revenue officer cannot ordinarily interfere in order to appoint a successor; nor are revenue officers in general empowered to punish village artizans. Should it be customary, however for revenue officers in a particular tract or district to appoint and punish village artizans, there is no objection to the custom being followed so long as it works smoothly.

B.Ps. 99, d. 29–3–97; 115, d. 7–3–97; 223, d. 6–7–97; 3071, Mis., d. 1–11–98.

2. *Appointment of strangers.*—A stranger appointed to, or taking up, a vacant office of village artizan will hold it, subject to the contingencies mentioned in paragraph 6 (ii) of Standing Order No. 148 *supra*, but he cannot sue for the emoluments of the vacant office.

B.Ps. 3071, Mis., d. 1–11–98; 145, Mis., d. 12–1–99.

Note.—The rules for the disposal of inams held by artizans who have made persistent default in respect of their service are laid down in paragraph 2 of Standing Order No. 55.

G.O. 2693, d. 15–8–10. B.P. 279, d. 6–10–10.
G.O. 3307, d. 12–10–10.

Chapter XV.

REVENUE ENQUIRIES UNDER REGULATION IX OF 1822.

158. Scope of Regulation.—[a] Madras Regulation IX of 1822 provides for the primary cognizance of cases of malversation, embezzlement and general abuse in revenue affairs by public and quasi-public servants amenable to the Collector's jurisdiction.[a] [b] All servants of public establishments under Collectors, including village officers, are punishable under the Regulation.[b] [c] Persons employed in the management of attached estates [c] and [d] village officers in shrotriems are held to be similarly punishable,[d] but [e] complaints made by ryots in private estates against the proprietors' agents cannot be disposed of under the Regulation.[e] [f] The fact of persons having left the service previous to their trial does not bar the Collector's jurisdiction.[f]

Note.—Regulation IX of 1822 has been amended and supplemented by Regulations III of 1823, VII of 1828 and III of 1832, and Madras Act XXXVI of 1837.

[a] Preamble to Regulation IX of 1822.
[a] Progs. of Faujdari Adalat, d. 10–5–52, Note 6, paragraph 3; (M., Vol. II, p. 202).
[b] cl. 3, s. 2 of Regulation IX of 1822.
[c] Progs. of Faujdari Adalat, d. 30–4–34; (M., Vol. I, p. 160).
[d] B.P. d. 28–8–51, Note 2; (M., Vol. II, p. 34).
[e] Progs. of Faujdari Adalat, 30–4–34, Note 3; (M., Vol. I, p. 161).
[f] Progs. of Faujdari Adalat, 17–5–53; (E.M.C., No. 2143, 15–8–53); (M., Vol. II, p. 199, Note 3).

2. *Cases in which it should be applied.*—[g] Where public servants are charged with offences clearly included in the classes defined in clause 2, section 2 of Regulation IX of 1822, and the charge is supported by reasonable *primâ facie* evidence, and is at the same time of a magnitude to require that a severe penalty should follow conviction, it is desirable that the Collector should avail himself of the powers conferred by the Regulation, unless the circumstances of the case permit of the same object being secured by the institution of criminal proceedings under the Indian Penal Code. A public example will check frauds and malversations among a class of men who possess great facilities for carrying on malpractices without detection. But in trifling cases such as would call for no great punishment, if proved, proceeding to a formal trial under the Regulation is unnecessary and inexpedient. It will be better that, on such occasions, the Collector should have recourse only to the punishments he is empowered to award under his general authority as head of the revenue establishment. Petty cases of fraud by village officers should be disposed of in this manner.[g]

[g] B.P. d. 15–7–39; (M., Vol. I, p. 265).

3. *Delegation of enquiry to subordinate officer.*—The first and fourth classes of section 4 of Regulation VII of 1828 authorize Collectors to refer for investigation to Tahsildars all such petty cases of embezzlement as are punishable with a fine not exceeding Rs. 50. The Regulation, however, is permissive only. Collectors should refer all important charges against Village officers to Divisional Officers for enquiry, estimating the importance of the case not by the amount embezzled, but by the circumstances connected with it. Tahsildars cannot take up cases of malversation by village officers

under Regulation IX of 1822, unless referred to them under Regulation VII of 1828.

B.P. 2431, d. 28-11-73.

4. *Nature of enquiry.*—(i) Collectors acting under Regulation IX of 1822 must consider themselves as exercising judicial functions. The regulation is of a highly penal character, and it is of much importance that the investigations, which Collectors are authorized to make, should be conducted and recorded in the regular form of a judicial enquiry with a view to revision by the Board and the Government when the case goes before them.

B.P. d. 13-4-26, paragraph 1; (M., Vol. I, p. 42).

(ii) [a] The evidence before the Collector should be taken on solemn affirmation.[a] [b] The charges and the plea of the accused should be distinctly recorded in writing, and the evidence should be fully taken down. The witnesses should invariably be examined in the presence of the accused, including both those in support of the charges and those for the defence, and the accused should be allowed to cross-examine them. All documents produced in evidence should be submitted for the inspection of the accused, and his remarks thereon should be recorded.[b] [c] To enable Collectors to determine the charges to be preferred against an accused person, they may take evidence in his absence and without his knowledge. But before any evidence so taken can be used against him, it must be shown to him together with the written charges founded thereon and must be re-affirmed in his presence, and an opportunity must be afforded to him for cross-examining the witnesses who have given and re-affirmed that evidence. The accused should then be required to give his answers to the charges against him and to produce evidence in support of his answers. If he has any difficulty in procuring the attendance of his witnesses, the Collector should compel their attendance by summons under Madras Act III of 1869.[c]

[a] B.P. d. 31-12-35, Note 3, paragraph 7; (M. Vol. I, p. 198).
[a] Section 4, Regulation IX of 1822. [b] B.P. d. 13-4-26, paragraph 2; (M., Vol. I, p. 42).
[c] B.P. d. 19-6-26, paragraph 2; (M. Vol. I, p. 45).

5. *Judgment.*—[d] The Collector, in passing judgment on the case, should briefly sum up the evidence on the several charges and record in English a distinct sentence of acquittal or conviction on each, with a concise statement of the grounds on which the sentence is founded.[d] [e] In every case in which judgment or order is passed upon a person under the provisions of section 5 or 6 of Regulation IX of 1822, the officer passing sentence will orally inform him of the period allowed for appealing and will endorse upon the copy of the judgment or order delivered to him the date on which the appeal time will expire.[e] [f] Such copy shall be delivered free of all charges to the defendants at the close of the proceedings.[f]

[d] B.P. d. 13-4-26, paragraph 2; (M. Vol. I, p. 42). [e] B.P. d. 8-1-30; (M. Vol. I, p. 104).
[d] B.P. d. 31-12-35; (M., Vol. I, pp. 194—202). [e] B.P. 90, d. 18-3-95.
[d] B.P. d. 30-5-44; (M. Vol. I, p. 356). [f] B.P. 1120, d. 18-5-86.

6. *Sentence and execution.*— [a] As regards punitive powers, it should be observed that the distinction between offences under clause 2, classes 1, 2 and 3 as defined in section 2 and offences under clause 2, classes 4 and 5, is clearly defined and maintained throughout Regulation IX of 1822; as also is the punishment to be awarded in each case and the procedure to be followed subsequent to conviction. Section 5, clause 1 of the Regulation empowers the Collector to sentence persons convicted of offences under classes 1, 2 and 3 to pay any sum not exceeding twice the amount of the

money ascertained to have been extorted, unduly received, embezzled or misappropriated.[a] It should be clearly understood that a fine of double the sum proved is the maximum punishment to be awarded, and that it should be inflicted only in cases of a very aggravated nature. [b]After judgment for payment of such sum, the convicted person is, under section 5, clause 2 of the Regulation, to be kept in custody until the judgment is satisfied ; first in the Collector's cutcherry and afterwards, if necessary, in the District Jail as provided. That is to say, in default of payment, judgment for the recovery of the sum should issue, and execution should follow as prescribed in section 5, clause 3. In the event of no property, or not sufficient property, being forthcoming, the Collector must, under section 13, clause 2, forward the defaulter to the District Court and proceed as directed in the last-named section. The treatment of persons convicted of offences defined in classes 1, 2 and 3, section 2, is analogous to that prescribed for ordinary revenue defaulters, and charges for their diet should be included under 'Land Revenue' charges. The case of persons convicted under classes 4 and 5, section 2, is different. Under section 5, clause 4, the Collector must impose a fine not exceeding Rs. 500, and must further award, in default of payment, imprisonment not exceeding twelve months, or until the fine is paid. In these cases no order for recovery of the fine is necessary ; it is for the convicted person to pay the fine, and imprisonment follows immediately on judgment passed, in default of payment. Persons so convicted stand, therefore, on the same footing as any other person criminally convicted, and must be dealt with accordingly. If sentenced to less than one month's imprisonment, they will be sent to the jails provided under the Jail Code for other persons sentenced to like terms of imprisonment ; and if sentenced to more than one month's imprisonment, they will be sent under Police guard to the District Jail, and the charges for their diet will be debited to the usual head under 'Law and Justice.' There is, however, no reason why Collectors should not exercise the discretion which Magistrates exercise in permitting convicted persons reasonable opportunity to obtain and pay the fine awarded, if due precaution is taken to prevent miscarriage of justice by the escape of the prisoner.[b]

[a] B.P. 3478, d. 16-8-71. [b] B.P. d. 4-6-35 ; (M., Vol. I, p. 184).

7. *Revisional and appellate proceedings*—(i) *Before Collector under clause* 3, *section* 3 *of Regulation VII of* 1828.—Collectors have power to revise the proceedings of Subordinate and Assistant Collectors in all cases tried by them under Regulation IX of 1822, and to confirm, modify or annul their sentences. This power may be exercised in all cases in which appeals from the judgments of such subordinate officers are preferred to the Collector under section 6 of Regulation VII of 1828.

B.P. d. 11-8-31 ; (M. Vol. I., p. 121).

(ii) *Before the Board.*—[a] Persons deeming themselves aggrieved by the decisions of Collectors are at liberty, at any time within three months from the date of such decision, to present to the Collector a petition of appeal addressed to the Board of Revenue. It is competent, however, to the Board of Revenue to admit an appeal presented after the limitation period of three months if just and reasonable cause for the delay is shown. The petition shall be written on plain paper, need not be stamped under the Court Fees Act, and shall state the grounds on which the petitioner deems himself aggrieved and the redress or relief to which he considers himself entitled.[a] [b] The appeal petition should be forwarded by the Collector to the Board of Revenue together with the original proceedings within three weeks

from its receipt, accompanied by a letter containing such remarks as may be called for by the allegations in the appeal petition.[b] [c] Should a Collector fail to conform to the instructions in regard to recording a judgment in English or noticing the allegations contained in the appeal petition, the proceedings in the case will be returned for revision.[c] When disposing of the appeal, the Board will either direct the relief prayed for by the petitioner to be granted, or will report the case for the orders of Government, or will simply reject the petition under the hand of the Secretary, referring the party complaining to seek redress, if he thinks proper, in the regular tribunals. When the Board refers an appellant to the regular tribunals, he must submit his appeal to those Courts within three months from the date of delivery of the Board's orders.

[a] Cl. 1, sec. 6 of Reg. VII of 1828. [b] B.P. d. 31-12-35; (M., Vol. I, pp. 194–95).
[c] B.P. d. 30-5-44; (M., Vol. I, p. 356).

(iii) *Before Government.*—[d] No appeal lies to Government from decisions under Regulation IX of 1822.[d] [e] But the Government are fully competent, whenever they may see fit under their general powers of revision, to control the Proceedings of the Board of Revenue upon petitions presented to them against the acts of Collectors under the Regulation, and to direct the Board of Revenue to grant the relief prayed for or refer the party complaining to the regular tribunals.[e]

[d] G.O. 500, d. 29-3-30. [e] B.P. d. 31-12-35; (M., Vol. I, pp. 194—202).

8. *Suspension of sentence pending appeal.*—In all cases in which appeals are presented, the provisions of clause 6, section 15 of Regulation IX of 1822, in regard to the sale of property and the release of accused parties on bail, must be attended to. The summary judgments passed under the Regulation should not be hastily enforced, particularly by the sale of property. If the property is secured in the first instance, it can be sold at any period most convenient to all persons concerned.

B.P. d. 13-4-26, paragraph 4; (M., Vol. I, p. 42).

9. *Miscellaneous instructions.*—It is advisable that the powers vested in Collectors by sections 7, 8, 9 and 13 of Regulation IX of 1822 should be exercised with lenity and forbearance, particularly in cases in which superior Indian servants are concerned. Whenever it may be found necessary to proceed under section 9 to search a private house for papers, etc., care should be taken to mention in the warrant the manner in which it is to be executed, as laid down in that section. Collectors should bear in mind that any omission to take the attested lists specified therein may invalidate their proceedings and involve them in much responsibility. Though Collectors are authorized by section 6 of Regulation IX of 1822, in cases "where "money actually delivered in charge to a public servant has been embezzled, "or is not forthcoming when called for, and the amount embezzled has been "clearly ascertained by reference to the public accounts of the cutcherry," to proceed to recover the amount in the same manner as for the recovery of arrears of revenue, it is not competent to them to impose a fine as a penalty for the crime of embezzlement without evidence taken in a regular judicial manner.

B.P. d. 13-4-26, paragraph 5; (M., Vol. I, p. 43).
B.P. d. 13-4-26, paragraph 6; (M., Vol. I, p. 43).

Chapter XVI.

OFFICE ROUTINE.

159. Introductory—*Office Hours.*—Government servants, while at their head-quarters, should invariably attend office from 11 A.M. to 5 P.M., except on Sundays and recognized holidays.

B.P. 175, d. 23-1-83. B.P. 864, d. 15-12-87.

Note.—(1) The hours of attendance may be altered by Collectors or by Divisional Officers subject to the Collector's veto, during the hot weather, the changes being duly notified in the District Gazettes.

Bd.'s Cir. Memo., 1710, d. 12-6-83. B.P. 232, d. 26-6-96.
G.O. 1067, d. 21-4-09. B.P. 100, d. 12-5-09.

(2) A list of recognized holidays will be found in Appendix XXVIII.*

2. *Office order book.*—All general instructions issued by the head of every office from time to time for the guidance of the members of his office establishment, whether in regard to office routine or in regard to personal official conduct, should be embodied in an office order book. The chief ministerial head of the office should be held responsible for seeing that every member of the office establishment whether temporary, acting or permanent, acquaints himself at the earliest practicable date with the contents of the book.

B.P. 247, d. 9-11-04.

PART I.—REVENUE ESTABLISHMENT.

160. The Collector's office—*Establishment.*—The establishment of the Collector consists of the following sections or departments :—

(1) Correspondence department,
(2) Account department,
(3) Treasury and Stamp department,
(4) Press establishment,
(5) Miscellaneous office servants.

G.O. 1386, d. 11-10-59.

There is also a separate Court of Wards department in districts where there are estates under management.

2. *Officers in charge.*—The Correspondence department consists of two sections: (*a*) the Vernacular and (*b*) the English. The former is placed under the Huzur Sarishtadar, who is the chief ministerial officer in the Collectorate; the latter is under the immediate control of the English Head Clerk, subject to the general supervision of the Sarishtadar. The Account and the Treasury and Stamp departments, as well as the Press establishment, are in the charge of the Treasury Deputy Collector. For particulars regarding menial servants, see paragraph 13 *infra.*

G.O. 1386, d. 11-10-59.

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* Vol. II, page 604.

3. *The Huzur Sarishtadar.*—It is the duty of the Huzur Sarishtadar to see that all reports and petitions received in the office are disposed of without delay, to check at regular intervals the unanswered lists of correspondence, and to attend to the disposal of such papers as may have been specially referred to him by the Collector. All drafts and orders prepared for the approval of the Collector in the Revenue and Magisterial departments should, as a rule, pass through the Huzur Sarishtadar. He should also see that all the registers in the office are properly kept, and that the records are well arranged and preserved in good order. He should attend to the preparation of the demand, collection and balance and jamabandi statements, as well as to the compilation of any special returns called for by higher authorities. He should, as a rule, accompany the Collector during jamabandi.

G.O. 1386, d. 11-10-59.

4. *The English Head Clerk.*—[a] The English Head Clerk should see that all letters received in, and despatched from, the office are entered in the appropriate registers, that the indexes are properly kept, that letters despatched are duly examined, and that the records in the office are well and neatly arranged. He should supervise the preparation of periodical returns and accounts and should see that they are punctually despatched.[a] [b] The office copy of the Board's Standing Orders as well as the files of Regulations and Acts, Imperial as well as Local, should be under his care, and he should be held responsible for their being duly corrected, brought up to date [b] [c] and bound from time to time—*vide* Standing Order No. 170 *infra* [c].

[a] G.O. 1386, d. 11-10-59. [b] B.P. 8525, d. 27-11-66. [c] B.P. 51, d. 15-3-04.

5. *Distribution of work among clerks.*—(i) [d] Excluding the Huzur Sarishtadar and the English Head Clerk, there are generally from 13 to 17 clerks in the Vernacular correspondence section and 9 or 10 clerks in the English correspondence section.[d]

(ii) [e] Collectors are at liberty to distribute the work in their offices among the different clerks in the manner they consider most suitable [e]; but it is not desirable to disturb without good reason the customary distribution of work, especially in the case of the following higher appointments. [f] The Vernacular Head Clerk should ordinarily attend to all Revenue correspondence, except such as may have been given to the Huzur Sarishtadar or to the English Head Clerk in the first instance, and the Magisterial clerk should see to the disposal of all communications received by the Collector in his capacity as District Magistrate. The Translator should prepare translations and abstracts of all papers requiring translation, as well as of those required for publication in the District Gazette. The Record-keeper should have the charge of all records; he should be responsible for their proper arrangement and safe custody[f] and [g] should select papers for indexing.[g]

[d] B.P. 380, d. 7-10-96. [f] G.O. 1386, d. 11-10-59.
[e] B.P. 634, d. 3-11-93. [g] B.P. 658, d. 16-11-93.

Note.—The work of translating vernacular papers relating to Wards' estates should ordinarily be done by the estate establishment attached to the Collector's office. The Collector is not authorized to allow a Government servant extra remuneration from a Ward's estate for work done on its account (see Articles 71 and 72 of the Civil Service Regulations). The deputation of Government servants to do duty in the Court of Ward's establishment is governed by article 753, Civil Service Regulations.

C.P. 22, d. 5-8-96.

6. *Work at head-quarters during jamabandi.*—When the Collector goes on circuit for jamabandi, the Huzur Sarishtadar and a few clerks of the Correspondence department should ordinarily accompany him, the rest of the

establishment remaining at head-quarters. All information required by the Collector from camp should be promptly furnished by the establishment at head-quarters, which should also attend to calls from higher authorities. During the absence of the Collector on jamabandi, the work at head-quarters is likely to be somewhat less than usual, and advantage should be taken of the interval to arrange and classify the old records of the district.

G.O. 1386, d. 11-10-59.

7. *The Account Department.*—[a] There are from 14 to 20 clerks in the Account department, with salaries ranging from Rs. 15 to Rs. 85.[a] The [b] highest ministerial officer in this section is the English Head Accountant on Rs. 85. He is under the immediate orders of the Treasury Deputy Collector, and is responsible for the correctness and punctual submission of all periodical statements and accounts, except those which are prepared in the Correspondence department.[b]

[a] B.P. 380, d. 7-10-96. [b] G.O. 1386, d. 11-10-59.

Note.—In the Nilgiri Collectorate there are only seven Accountants and their salaries range from Rs. 20 to Rs. 80.

B.P. 380, d. 7-10-96. B.P. Mis. 394, d. 13-2-00.

8. *The Treasury and Stamp Department.*—This section consists of from 3 to 10 clerks, the most highly paid being the Cash-keeper on a salary of from Rs. 70 to Rs. 125. After him come the Shroffs and the Accountants. The former are of four grades, drawing Rs. 50, 25, 20 and 15 per mensem, respectively. The pay of the Accountants varies from Rs. 15 to Rs. 25. The menial servants specially attached to this branch are styled gollas.

B.P. 380, d. 7-10-96. B.P. 262, d. 30-9-98.

Note.—In the Nilgiri Collectorate the Cash-keeper on Rs. 70 is the only clerk in this section.

B.P. 380, d. 7-10-96.

9. *The Cash-keeper and his assistants.*—The Cash-keeper should be in charge of the cash and should also be the custodian of the stamps and postage labels taken out of the store under double locks. He should supply the stamps and postage labels on indents passed by the Treasury Deputy Collector, but must not sell them on his own account to the public. He should keep the accounts relating to stamps and postage labels and should be responsible for their correctness. He is ordinarily assisted in his work by three Accountants; two of them should prepare the ledger showing all cash receipts and disbursements, and the third should write the accounts connected with postage labels and stamps, and furnish the Account department with the information required for the preparation of the general returns to be submitted to the Superintendent of Stamps.

G.O. 1386, d. 11-10-59.

Note.—The stationery supplied to each district should remain in the custody of the Cash-keeper, who should keep a general store account in the form prescribed in the Stationery Rules sanctioned by Government.

Paragraph 5 of Standing Order No. 192.

10. *Shroffs.*—The shroffs should attend to the receipt and issue of coins, postage labels and stamps; and one of them should keep the detailed statement of coins received and issued, and prepare a rough statement of the entries to be made in the ledger referred to in paragraph 9.

G.O. 1386, d. 11-10-59.

11. *Gollas.*—The gollas should watch the treasury during office hours, convey cash to other places, and assist the Cash-keeper in removing bags of coin from the cash-chest and in putting them back.

G.O. 1386, d. 11-10-59.

12. *The Press establishment.*—[a] The Press establishment consists of from 11 to 20 hands. There are from 5 to 10 compositors, 2 to 4 pressmen, 2 to 3 ballmen and 2 apprentices.[a] [b] The head compositor or the foreman should attend to the more difficult tasks; and one of the compositors on Rs. 30 should be employed chiefly in printing the *District Gazette*, and should be held responsible for the proper and punctual execution of that work. The assistant pressman and ballman should assist the compositors in distributing type and in setting up all ordinary work.[b]

[a] B.P. 380, d. 7-10-96. [b] G.O. 1386, d. 11-10-59.

13. *Miscellaneous office servants.*—Under the head of 'Miscellaneous office servants' are included gollas, attenders, muchis, the duffadar, peons, masalchis or lamp-lighters and sweepers. There are ordinarily 4 gollas on salaries ranging from Rs. 7 to Rs. 10, and their duties have already been described in paragraph 11. The number of attenders is generally 16, and their pay varies from Rs. 7 to Rs. 10; it is their duty to wait on the several officers, to convey their messages, to give them the papers they require, and to carry dufters and other papers from one place to another in the office; they should also take care of the papers in the office, and tie up bundles and dufters and arrange them in proper order. There are 3 muchis on salaries of Rs. 10, 12 and 15 per mensem; one of them should bind the books of the office, while the other two should prepare covers for the despatch of letters. The duffadar on Rs. 14 should attend on the Collector. There are ordinarily 18 peons, of whom 8 are in receipt of Rs. 7 each and the rest Rs. 8. Of the 18 peons, 12 are intended for the Collector, 3 for the Assistant Collector, 2 for the [c] Treasury Deputy Collector,[c] and 1 for the Sarishtadar. There are also 2 mashalchis or lamp-lighters, and 2 sweepers on Rs. 6 each per mensem; these should render their services in all departments.

G.O. 1386, d. 11-10-59. B.P. 380, d. 7-10-96.
[c] G.O. 677, d. 11-3-09.

14. *Guarding of Collector's office at night.*—The Office building should be guarded every night by at least two of the office servants sleeping on the premises and by a watch dog maintained for the purpose at a cost of Rs. 1-8-0 per mensem.

B.P. 706, d. 9-12-92. G.O. 274, d. 21-1-93.
G.O. 330, d. 4-4-02. B.P. 97, d. 2-5-02.

161. Divisional offices—*The* [b] *Sub-division.*[b]—[b] The Sub-division office is generally allowed [b] an establishment costing Rs. 337 per mensem, which includes 7 clerks, besides an attender, a muchi, a duffadar, 6 peons, a mashalchi and a sweeper. The distribution of work among the several clerks should ordinarily be as shown below, but the [b] officer in charge of the division [b] can alter the distribution as he thinks best. The Head Clerk should attend to the disposal of all important Revenue and magisterial papers which have been referred to him, and should assist the [b] officer in charge of the division [b] in making the annual settlement. [a] He should also select papers for indexing.[a] The second clerk should attend especially to Revenue work, and the third to magisterial work under the immediate supervision of the Head Clerk. The fourth clerk should conduct the English correspondence, keep the papers connected with it, and prepare the usual periodical returns. The fifth should keep registers of reports and orders, and despatch the latter from the office. The other clerks should prepare routine drafts and collect references. One clerk should be specially placed in charge of the records and will be responsible for their safe custody.

This is a most important duty, and the [b] officer in charge of the division[b] himself must, from time to time, see that it is being properly attended to.

G.O. 1386, d. 11-10-59. B.P. 380, d. 7-10-96.
[a] B.P. 658, d. 16-11-93. [b] B.P. 227, d. 28-9-08.

2. *The Head Assistant Collector's office.*—[b] An establishment costing Rs. 245 a month is allotted in most cases to the Head Assistant Collector. He is generally allowed five clerks,[b] [c] whose duties are similar to those prescribed for a [g] sub-division [g] establishment, though on a smaller scale.[c]

[b] B.P. 380, d. 7-10-96. [c] G.O. 1386, d. 11-10-59.
[g] B.P. 227, d. 28-9-08.

3. *Deputy Collectors' offices.*—[d] Deputy Collectors are generally allowed an establishment consisting of four clerks, besides peons and other menials, and costing Rs. 130 in all.[d] [e] The Head Clerk drafts all important letters and [f] is responsible for the selection of papers to be indexed [f]; the second and third attend to ordinary Revenue and magisterial papers, keep registers of correspondence, and despatch papers; and the fourth does all the miscellaneous work of the office.[e]

[d] B.P. 380, d. 7-10-96. [e] G.O. 1386, d. 11-10-59.
[f] B.P. 658, d. 16-11-93.

4. *Guarding of Divisional offices at night and custody of valuables*—(i) *Guarding of Offices.*—For the proper guarding of his office by night, the Divisional Officer should direct the office peons and menials and his police orderlies to sleep on the premises by turns. At least two men should be on duty each night, but the roster should be framed so as not to require either orderly [h] ordinarily [h] to sleep at the office more than two nights in a week. [h] If at least two men cannot be on duty, the money and valuables should be deposited in any public treasury in the same station.[h]

[h] B.P. 223, d. 9-8-07.

(ii) *Custody of valuables.*—It is the duty of a Divisional-officer to see that all reasonable precautions are taken for the safe custody of money and valuables received by him in the course of official business whether in his revenue or magisterial capacity. He will, if necessary, be supplied with a safe or an iron bound box fitted with Chubb's locks and will in that event be held personally responsible for the custody of the keys. When proceeding on tour he should, if practicable, transfer the valuables and money in his custody to a public treasury and, where such a course is not feasible, should take particular care that the necessary precautionary measures are adopted to ensure their safety during his absence from head-quarters. He must exercise his discretion as to the best method of safe-guarding property received during the course of a tour.

G.O. 101, d. 27-1-02. G.O. 242, Judl., d. 11-2-02.
G.O. 330, d. 4-4-02. B.P. 97, d. 2-5-02.

162. Taluk offices—*Establishment.*—Each Tahsildar is allowed an establishment the cost of which varies from about Rs. 600 to Rs. 1,000. He has a "Taluk Sarishtadar" or (in taluks to which Stationary Sub-Magistrates are attached) "Taluk Head Accountant and Treasurer," from eight to ten gumastas, one or two Shroffs, and from three to seven Revenue Inspectors.

G.O. 1386, d. 11-10-59. B.P. 633, d. 3-11-92.
B.P. 294, d. 5-11-98. B.P. 154, d. 21-6-99.

2. *The Tahsildar.*—[a] The Tahsildar should exercise general supervision over the whole Taluk establishment, and see that all orders received from the Collector are replied to properly and without unnecessary delay.[a] [b] It is especially incumbent upon him to make a thorough inspection of the routine

work of his office, as in the absence of effective supervision on his part or on that of the Taluk Sarishtadar or Head Accountant, there is danger of the whole office falling into a state of inefficiency.[b]

[a] G.O. 1386, d. 11-10-59. [b] B.P. 633, d. 3-11-92.

3. *The Taluk Sarishtadar or Head Accountant.*—[c] Next to the Tahsildar, the chief revenue officer in the taluk is the Taluk Sarishtadar, whose place is taken by the Taluk Head Accountant in taluks where there is a Stationary Sub-Magistrate at head-quarters. This officer is primarily responsible for the examination of the Village accounts as well as for the correct preparation of the Taluk accounts, and his work in these respects should be carefully inspected and reviewed during jamabandi by the officer settling the taluk.[c] [d] He is also responsible for the correct preparation and punctual submission of all periodical returns which have to be submitted to the Collector, and must see that the several abstracts and registers are properly maintained, the necessary entries being made from time to time with reference to the Village accounts.[d] It is also his duty to see that the Village returns are received in time, [e] to keep the karnams' attendance book,[e] [f] to select papers to be indexed,[f] and [g] to exercise a general supervision under the Tahsildar over the rest of the Taluk establishment. In the absence of the Tahsildar on circuit, he is in charge of the office and should open the tappal. He will then be responsible for the efficient discharge of the current work of the office, and will sign fair copies of drafts passed by the Tahsildar. He may also send simple but urgent routine replies to higher offices and issue urgent orders to village officers on his own authority, but the office copy of every such reply or order should be forwarded to the Tahsildar's camp for counter-initials immediately after the fair copy has been despatched.[g]

[c] G.O. 521, d. 27-5-87. See also S.O. 12, paragraph 6.
[d] G.O. 1386, d. 11-10-59.
[e] B.P. 98, d. 29-3-97.
[e] B.P. 416, d. 26-11-97.
[f] B.P. 658, d. 16-11-93.
[g] B.P. 460, d. 23-8-92.
[g] B.P. 549, d. 28-9-92.
[g] B.P. 633, d. 3-11-92.
[g] B.P. 298, d. 2-6-93.
[g] B.P. 351, d. 20-12-98.

Note.—A list of cases in which the powers referred to in the concluding portion of this Order are delegated to the Taluk Sarishtadar or Taluk Head Accountant should be drawn up by the Tahsildar and submitted for the previous approval of the Divisional-officer.

B.P. 351, d. 20-12-98.

4. *Distribution of work among Taluk gumastas.*—The distribution of work among the several gumastas rests with the Tahsildar, but the following arrangements should as a rule be adhered to:—

[a] The head gumasta should attend to the preparation of jamabandi and statistical returns, as well as to the disposal of all important correspondence.[a] [b] The record-keeper should be in charge of the records, and should be held responsible for their proper arrangement and safe custody. He will be paid Rs. 25 per mensem, and will hold a position immediately below the head gumasta.[b] [a] Of the remaining gumastas, one should write up the treasury chittas and prepare the treasury accounts; another should prepare the demand, collection and balance statements of land revenue and cesses, abkāri, etc., issue processes and maintain the process registers; a third should attend to darkhasts, relinquishments, and transfer of pattas; a fourth should compile the cultivation accounts, season reports, returns of prices, etc.; a fifth should attend to all correspondence relating to income-tax and local funds; a sixth should deal with general correspondence under the head gumasta and with minor irrigation works; and a seventh should maintain the current and disposal registers with the help of an attender.[a] The Taluk Sarishtadar or

Taluk Head Accountant should be held responsible for seeing that each clerk keeps the registers allotted to him neatly and methodically and should inspect them from time to time.

B.P. 633, d. 3-11-92.

[a] B.P. 86, d. 4-3-96.
[b] G.O. 624, d. 14-11-96.

5. *Deputy Tahsildar's establishment.*—[c] Each Deputy Tahsildar is ordinarily allowed an establishment costing Rs. 60 per mensem. He has under him two clerks—one on Rs. 20 and another on Rs. 15, one dufterbund on Rs. 7, one peon on Rs. 7 and another on Rs. 6, and a mashalchi on Rs. 5.[c] The distribution of work among the clerks is left to the discretion of the Deputy Tahsildar. [d] During the absence of the Deputy Tahsildar from head-quarters official correspondence addressed to him should not be opened by the head gumasta, except in cases specially sanctioned by the [e] Collector [e] but should be sent to the Deputy Tahsildar's camp.[d]

[c] B.P. 294, d. 5-11-98.
[d] B.P. 508, d. 8-6-88.
[c] B.P. 154, 21-6-99.
[e] G.O. 1067, d. 21-4-09.
[e] B.P. 100, d. 12-5-09.

6. *Guarding of taluk offices at night and custody of valuable property*—(i) *Guarding of taluk offices.*—In places where the police guard in charge of the taluk treasury cannot exercise complete surveillance over the taluk office, the peons and menial servants on the establishment should be directed to sleep on the premises by turns for the purpose of guarding the buildings at night.

G.O. 330, d. 4-4-02.
B.P. 97, d. 2-5-02.

(ii) *Custody of cash-chests of Sub-Magistrates.*—The cash-chests of Sub-Magistrates other than those referred to in clause (1) of paragraph 5 of Standing Order No. 185 *infra* should ordinarily be lodged in the nearest sub-jail, being deposited within a ward in full view of the sentry. A register should be maintained showing the time of receipt and delivery of the property sent for safe custody, each entry being attested by the Police officer on duty and the Revenue officer in charge of the property. In places where there is no sub-jail within easy reach of the Magistrate's office, the safe should be sunk in the floor and a menial servant should be left in charge at night and required to sleep on the top of the safe. When on tour, Sub-Magistrates must use their discretion as to the best method of safe-guarding valuable property which comes into their official custody, and cannot at once be deposited in the cash-chest or a treasury.

B.P. 3051, d. 7-5-70.
B.P. 88, d. 14-2-90.
B.P. 354, d. 20-8-94.
B.P. 346, d. 16-12-98.
G.O. 330, d. 4-4-02.
B.P. 97, d. 2-5-02.

7. *Revenue Inspectors.*—[f] Revenue Inspectors should be placed in charge of separate ranges, and should not, without necessity, be called into, or detained at, the taluk head-quarters.[f] [g] Care should be taken to see that Tahsildars do not delegate to their Revenue Inspectors the conduct of all kinds of miscellaneous enquiries which should properly be made by themselves.[g]

[f] B.P. 633, d. 3-11-92.
[g] G.O. 413, d. 27-7-98.

PART II.—CORRESPONDENCE.

163. Official communications—

SECTION (i)—FORM.

Size of paper.—All communications of an official nature should ordinarily be written on paper 13 inches in length and $8\frac{1}{2}$ inches in width. In special cases, paper of a different width may be used, but even then the width

should be either $4\frac{1}{4}$ inches or some multiple thereof. In no case should the prescribed length be departed from.

B.P. 78, d. 19-1-87.

Note.—(1) The rules as to size of paper, place of docket, and method of filing papers for disposal, are superseded by the rules in Appendix I* in the case of all offices where the flat-file system is in force and of communications addressed to such offices by others subordinate to them.

(2) [a] Short and unimportant communications should be written on blank cards of the prescribed size instead of on service post cards; if the despatching clerk has other communications to send to the addressee on the same day, he should enclose the unstamped card in the cover containing such communications, provided no additional postage is thereby incurred; otherwise he should stamp the card with a quarter anna label and post it separately.[a] Such cards should invariably be used [b] for intimating that any periodical return or returns are blank. A list of returns for which the cards will, as a rule, suffice, will be found in Appendix II, † which also contains a form to be adopted by Collectors in reporting that particular returns are blank.[b]

(3) [c] The use of post-cards for any class of communications to Government is prohibited.[c]

(4) Reminders may be drafted on paper somewhat smaller than the prescribed size—*vide* paragraph 16 of Standing Order No. 165 *infra*.

[a] B.P. 1502, d. 21-5-85.
[a] G.O. 474, Finl., d. 30-7-89.
[a] B.P. 235, d. 27-9-99.
[b] G.O. 474, Finl., d. 30-7-89.
[b] G.O. 890, Finl., d. 11-9-00.
[c] B.P. 246, d. 21-11-00.

2. *Name and designation of officer, number and date of communication.*—[d] The name as well as the official designation of an officer should be set out at the head of every letter, memorandum or proceedings issued by him or from his office on his responsibility, irrespective of any signature which may be given by procuration at the end and irrespective of the authority or person to whom it may be sent.[d] [e] Every [d] communication [d] should be numbered in the order of its despatch, and should bear the date on which the draft was approved. The name of the town, village or other station, from which the [d] communication [d] is written, should be given in addition to the date.[e] [f] Dates in official communications should generally be for the calendar year; but if it is necessary to give the date according to the fasli (revenue) or other special year, the corresponding calendar year should also be entered between brackets, together with the day and month of the English calendar, if necessary.

[d] Govt. Memo. 667, d. 14-8-03.
[d] B.P. 158, d. 25-8-03.
[e] B.P. 78, d. 19-1-87.
[e] B.P. 407, d. 11-11-95.
[f] B.P. 2704, d. 4-7-71.
[f] B.P. 176, d. 23-1-83.
[f] B.P. 79, d. 19-1-87.

Note.—Oriental dates occurring in judgments, reports or other documents should invariably be accompanied by the corresponding dates of the Christian Era.

B.P. 184, d. 25-4-92.

3. *Punctuation and paragraphing.*— [g] Every letter should be carefully punctuated, the paragraphs should be numbered, and the fair copy made as complete as possible and ready for the press.[g] [h] Marginal notes and entries which entail much trouble in printing should be avoided as far as possible.[h]

[g] B.P. d 3-6-59; (M., Vol. III, p. 134 of 1859).
[g] B.P. 891, d. 22-10-88.
[h] B.P. 79, d. 19-1-87.

4. *Transliteration.*—(i) *Vernacular proper names.*—When *vernacular proper names*, whether of persons or of places, are introduced into official correspondence, they should, as a rule, be transliterated, *i.e.*, rendered *literatim*, from the current spelling of the same names as written in the vernacular language to which they belong. The general principle of transliteration is that each letter in the vernacular alphabet should be represented by a fixed letter, or

* Vol. II, page 462.
† Vol. II, page 463.

combination of letters, of the Roman Alphabet. A transliteration table based on this principle will be found in Appendix III.* It should invariably be followed by Collectors in the transliteration of vernacular names.

B.P. d. 23-9-59; (M., Vol. III, p. 216 of 1859). B.P. 189, d. 18-4-93.

Note.—Special care should be taken to see that proper names occurring in deeds or other documents of title are correctly and uniformly spelt.

(ii) *Muhammadan names.*—A list of *Muhammadan names*, male and female, correctly transliterated, is given in Appendix IV.† The spelling adopted in this list should be followed wherever such names have to be mentioned in official correspondence.

(iii) *Arabic proper names.*—The authorized mode of transliteration of *Arabic proper names* is given in Appendix V.‡ This system should be followed only in the case of Arabic names.

Note.—Arabic proper names, which appear in the authorized list of the names of Muhammadans, should be spelt in the manner indicated in the latter list.

B.P. 2176, d. 23-7-85.

(iv) *Names of important places.*—The spelling of the *names of the more important places* in the Madras Presidency, as fixed by Government, is shown in the two lists in Appendix VI.§ The first list contains the names of places which continue, for historical or other reasons, to be spelt in the manner sanctioned by long usage. The names of places in the second list should be spelt as prescribed therein.

B.P. 189, d. 18-4-93.

5. *Indian names of persons.*—The village name, as well as the individual name, of every Indian, whether a Government servant or not, who may be referred to in official correspondence, should be given in full to facilitate identification.

B.P. 5125, d. 11-8-64.

6. *Vernacular revenue terms.*—Vernacular or Oriental Revenue terms should not be used in reports and other official correspondence, except when they have no exact English equivalents, or when their precise meaning can be conveyed in English only by a lengthy paraphrase. But whenever it is possible to use an English word which expresses, with sufficient accuracy for the immediate purpose, the meaning to be conveyed, the English word should be adopted in preference to the vernacular expression.

B.P. 88, d. 18-3-95.

Note.—(1) The following are instances of vernacular terms which are admissible in official correspondence, being sanctioned by well-understood usage:—

Anicut.	Inam.	Ryot.
Batta.	Patta.	Sepoy.
Darkhast.	Pandit.	Tappal.

(2) When vernacular terms signifying oriental weights and measures are used in official correspondence, the English equivalents or the equivalents according to English standards, as the case may be, should be given.

B.P. 79, d. 19-1-87.

7. *Authentication.*—[a] Official documents should be signed in a uniform and legible manner and public officers should adopt an intelligible signature.[a] [b] Communications with illegible signatures may be returned to the sender for resubmission in proper form. [b] [c] Subject to the exceptions indicated in

* Vol. II, page 464.
† Vol. II, page 467.
‡ Vol. II, page 487.
§ Vol. II, page 488.

paragraph 17 (vi) of Standing Order No. 165, an office copy of every communication sent out of an office should be retained for purposes of reference. The copy should be authenticated by the initials, with date, of the head of the office.[c]

[a] B.P. 79, d. 19-1-87.
[b] B.P. Mis., 5548, d. 14-12-96.
[c] B.P. 247, d. 9-11-04.

Note.—(1) Collectors may authorize an Assistant or Deputy to sign for them all ordinary correspondence, but the Collector should himself sign all important letters or orders whenever practicable; and orders or letters relating to the conduct of a gazetted officer should invariably be so signed. [d] When a subordinate signs for a superior officer, he should invariably compare the fair copy with the original and satisfy himself that the original has been duly passed by such superior officer. It should also be [d] an invariable rule to insert at the head of the letter the name, as well as the designation, of the superior officer [e] even though the latter be on casual leave at the time.[e] This rule applies not only to letters despatched from one office to another but also to proceedings communicated to individuals; for instance, *quasi* Judicial proceedings and orders on the conduct of public servants should be so superscribed. [f] It also applies to orders and letters not seen by the Collector, but passed by a subordinate "for" him in accordance with his general or special instructions, and no device for indicating to recipients whether the Collector has personally seen any communication issuing in his name is permissible: all such communications should be signed by or "for" the Collector and not as "true copies."[f] When an officer is acting or in charge of an office, he should so describe himself at the commencement, as well as at the end, of his letters and proceedings.

B.P. 1237, d. 1-7-81.
B.P. 79, d. 19-1-87.
B.P. Mis. 296, d. 23-1-97. Also paragraph 5 of Standing Order No. 118.
[d] G.O. 602, d. 17-7-01.
[d] B.P. 190, d. 10-8-01.
[e] B.P. Mis. 1874, d. 22-4-96.
[e] B.P. Mis. 2583, d. 6-6-96.
[f] G.O. 29, d. 4-1-02.
[f] B.P. 13, d. 23-1-02.

(2) When it is necessary to add a date to initials or to signature, the year, as well as the date and month, should be shown. This rule applies to all grades of officials, and also, to cases in which the date without initials is required, such as dates of receipt, despatch, circulation, return from circulation, etc.

B.P. 47, d. 5-2-97.

(3) Beneath every signature in the vernacular, the writer's name should be re-written in English when the correspondence is transmitted to the Board or any higher authority.

B.P. d. 14-5-59; (M., Vol. III, p. 130 of 1859).

(4) When Divisional-officers are in camp, fair copies of letters and orders may, if necessary, be signed for them at head-quarters by the Tahsildar or Stationary Sub-Magistrate. In no case should Head Clerks in divisional offices sign fair copies for Divisional-officers. The rules regarding the grant of copies to parties, which form an apparent exception to this principle, are given in paragraph 16 of Standing Order No. 173.

B.P. 633, d. 3-11-93.

(5) When the Tahsildar is on tour, fair copies of drafts passed by him may be signed by the Taluk Sarishtadar or Head Accountant "for the Tahsildar."

B.P. 633, d. 3-11-92.
B.P. 351, d. 20-12-98. See also paragraph 3 of Standing Order No. 162.

(6) During the absence of the Deputy Tahsildar from head-quarters, the Head Gumasta should not sign letters for him. All papers must be signed by the Deputy Tahsildar himself, unless special circumstances (which should be reported) exist in any particular case for the adoption of a contrary course.

B.P. Mis. 2276, d. 26-4-94.

8. (i) *Dockets.*—All communications [g] which are not of a purely routine character, or which extend in length beyond one side of a page, [g] should be accompanied by a docket on a separate half sheet of substantial paper, 13 inches by $8\frac{1}{2}$ inches. The docket should be kept separate to facilitate the transmission of the contents in original to other offices. A space should be left blank at the head of the docket for the entries to be made in the receiving office.

B.P. 78, d. 19-1-87.
[g] G.O. 474, Finl., d. 30-7-89.

(ii) *Preparation of abstracts.*—An abstract of the communication, stating clearly the purport thereof, should be entered at the foot of the right half of the docket. The abstract should be prepared by the same clerk who dealt with the subject-matter of the paper when it was under disposal. Heads of offices and their assistants must exercise due supervision over their subordinates in this matter, and for this purpose it is convenient that the office copy of the docket should be submitted for approval together with the draft order or letter whenever possible.

B.P. 78, d. 19-1-87. B.P. 230, d. 8-5-93.
B.P. 529, d. 4-9-91. B.P. 181, d. 15-7-98.

Note.—(1) Communications addressed to Government should be docketed with the docket form in use in the department of the Secretariat concerned. Supplies of these forms can be obtained, on indent, from the Superintendent of the Government Press.

(Notification published at page 904 of the *Fort Saint George Gazette* (Part I), dated 28th July 1896.)

(2) Dockets accompanying communications addressed to the Board or Government should be on separate sheets of paper placed at the top of the file containing the letter and enclosures and stitched at the left hand top corner.

B.P. 286, d. 21-8-97. B.P. 181, d. 15-7-98.

(3) A vernacular document transmitted to a European official by another European official, or by a Deputy Collector, should always be docketed in English, with a brief statement of its contents.

B.P. 294, d. 10-2-72.

9. *Enclosures*—(i) *Paper to be used.*—Enclosures should be written on paper of the same size and quality as the letter which they accompany, except in the case of a sketch, plan, or other similar document.

B.P. 78, d. 19-1-87.

(ii) *Numbering.*—Enclosures and statements, whether sent with letters or merely under wrapper, should be numbered, docketed and abstracted. [a] The numbers given to enclosures should be inserted at the head of the first page, which should also show the number of the letter or other communication which the enclosures are intended to accompany.[a] [b]The headings of statements should be written in full to prevent mistakes.[b] [c] Full translations should always accompany vernacular documents submitted to the Board or Government.[c]

B.P. d. 15-11-38.
B.P. d. 4-8-42. } (M., Vol. I, pp. 261, 327 and 329.)
B.P. d. 12-9-42.

[a] B.P. 78, d. 19-1-87.
[b] B.P. d. 1-7-50; (M., Vol. I, p. 532).
[c] G.O. 824, Judl., d. 6-4-94.

(iii) *Covering letters unnecessary.*—Covering letters to enclosures are a waste of time and stationery, when the object is merely to advise the despatch of the papers. All the necessary information should be given on the enclosures themselves.

10. *Mode of despatch*—(i) *Chronological arrangement of papers.*—The docket, the covering letter and the enclosures or appended statements (if any) should all be filed chronologically and, as a rule, in a single file. Enclosures which bear a date prior to that of the letter should come first in the file; then the letter itself; then any statements (such as appendices) prepared at the same time as the letter; at the back of all, the docket (subject to paragraph 8 (ii), note 2). The file thus arranged will read as a book from left to right, and will be in chronological order.

(ii) *When a file is voluminous.*—When a file is voluminous, it can be broken up into two or more smaller ones. Enclosures, such as maps, sketches and plans, which will not readily lie in book form, or are liable to

be damaged by folding, should be detached from the file and sent separately in tin tubes or cases.

B.P. 78, d. 19–1–87.

Note.—*Wax cloth.*—As postage stamps do not adhere properly to wax cloth, it should be used, when necessary, only as an inner covering of articles transmitted by the post, the outer covering being of paper.

B.P. 2892, d. 21–11–81.

(iii) *Folding.*—Papers should be folded once lengthwise, and should be enclosed in covers large enough to contain them when thus folded. Gazettes should be folded similarly. [a] Unnecessarily large covers should not be used.[a]

B.P. 78, d. 19–1–87.
[a] G.O. 1058, Finl., d. 17–10–00, in B.P. 235, d. 15–11–00.

Note.—All communications addressed to Government and the Board should be posted without being creased; if they are lengthy, or accompanied by large files or numerous enclosures, they should be sent through the post unfolded and between thin card boards.

(Notification published at page 904 of the *Fort Saint George Gazette* (Part I), dated 28th July 1896; B.P. 120, d. 8–4–97.)

(iv) *Accounts and returns.*—Accounts and other periodical returns sent to the Board's office, as well as explanations connected therewith, should be despatched in separate covers bearing the word—"Account" printed in large type or written with red ink on the left-hand top corner. Correspondence regarding account matters should not be sent with papers relating to other subjects.

B.P. 498, d. 21–2–83.

Note.—Bills, transfer receipts, orders for money, etc., should be stitched with the letters to which they form enclosures.

B.P. 3802, 17–12–83.

(v) *Addressing official covers.*—Covers containing official correspondence, not of a confidential nature, should be addressed to the officer, for whom they are intended, by his official designation only and without the addition of his name. Confidential papers should be placed in double covers, the inner cover being marked "confidential" and superscribed with the name only of the addressee, the outer cover being addressed in the manner prescribed in the preceding sentence.

Note.—Collectors should use their discretion in regard to the subjects which are to be treated as confidential.

B.P. 1012, d. 20–3–84.   G.O. 162, d. 20–1–04.
B.P. 21, d. 1–2–04.

(vi) *Urgent communications to Government or Board.*—All urgent communications addressed to Government or the Board should be marked 'Urgent' in red ink on the cover as well as on the docket, whether the communications are original reports or are replies to urgent calls.

B.P. 106, d. 9–4–95.

Note.—In the case of urgent communications addressed to Government *in the Revenue Department*, the docket alone need be marked 'Urgent.'

B.P. 379, d. 21–10–95.

(vii) *Despatch book.*—The despatcher should keep a register of all papers despatched from the office. This register, which is known as the 'Despatch or Tappal book' should be provided with columns showing—

(1) Date of despatch.
(2) To whom despatched.
(3) Particulars of papers despatched.
(4) Number of enclosures.
(5) Number of covers for local delivery.
(6) Covers sent by post bearing stamps to the value of (*a*) one rupee; (*b*) eight annas; (*c*) four annas; (*d*) two annas; (*e*) one anna; (*f*) half anna.

(7) Post-cards.
(8) Service bearing.
(9) Value of stamps.
(10) Signature of person to whom covers were handed over for posting or delivery.
(11) Remarks.

Note.—(1) In the case of disposals or references, only the disposal number or current number need be entered in column 3.

(2) Before despatch the papers should be entered in the Despatch Book, and the enclosures, if any, should be filed chronologically in a single file. The enclosures should be numbered, and such of them as will not readily lie in book form kept separate (see paragraphs 9 (ii) and 10 (ii) *supra*).

(3) Papers despatched from camp should be entered, if necessary, in the Tour Despatch register which is kept in the same form as the ordinary Despatch Book. The entries in the Tour Despatch register should be transferred to the ordinary Despatch Book as soon after the despatch of the papers as possible.

B.P. 437, d. 13-12-97. B.P. Mis. 1288, d. 16-3-96.

SECTION (ii).—OFFICIAL ETIQUETTE.

11. *Channel of communication*—(i) *What communications to pass through Collector.*—The Collector being the recognized head of the district administration, all correspondence between his Divisional-officers and officers in other districts should, as a rule, pass through him.

B.P. 438, d. 16-8-92.

(ii) *Indents for stationery.*—Indents for stationery should be addressed to the Superintendent of Stationery direct, and not to the Board.

Paragraph 2 of S.O. No. 192.

(iii) (*a*) *Communications when sent direct to Government.*—Communications addressed to Government should be sent through the Board, except in the following cases:—

(1) Endorsements on applications for *permanent* exemption from the examination rules.

B.P. 191, d. 2-6-96. B.P. 232, d. 26-6-96.

(2) Applications for investing Sub-Magistrates and [a] Taluk Sarishtadars [a] with second-class powers.

B.P. 418, d. 12-11-96. [a] G.O. 887, Judl., d. 7-6-98.

(3) Plans and estimates for buildings proposed to be constructed according to the standard design in force for the time being.

Note.—Plans and estimates involving any deviation from the standard design should be submitted through the Board.

B.P. 232, d. 26-6-96.

(4) Applications for leave from Deputy Collectors and covenanted civilians subordinate to the Collector, in cases where the Board is not competent to sanction the leave.

G.O. 282, d. 18-5-98.

(5) Draft notifications for the acquisition of lands under Act I of 1894.

G.O. 408, d. 6-5-91.

(6) Correspondence regarding yeomiahs.

B.P. 564, d. 7-10-92.

(*b*) *Representations regarding claims for promotion.*—[a] Every officer is at liberty to represent to the head of his department his claims for promotion, and such representations should always receive due consideration.[a] [b] Subordinate officers should not address Government direct, either officially, or demi-officially, in view to advancing their claim to any appointment.

Representations of this nature should be preferred only through the head of the department to which the officer making it is subordinate.[b]

[a] B.P. 481, d. 7-8-90. [b] G.O. 251, Pub., d. 5-2-86.

(iv) *Direct communications with officials, etc., out of India forbidden.*—It is irregular for Government officials to address communications direct to [c] private companies, inventors or manufacturers,[c] or officials in the United Kingdom or elsewhere out of India. All references to such officials should be made through the channel of the Board of Revenue, the Local Government, the Government of India and His Majesty's Secretary of State.

B.P. 60, d. 30-1-90. [c] B.P. 412, d. 25-11-97.

Note.—This order does not apply to correspondence with Consular or Diplomatic officers, nor to correspondence with the Director-General of Stores at the India Office, nor to communications on matters of minor importance between officers in British India and those in Ceylon.

B.P. 303, d. 24-3-88. B.P. 120, d. 27-2-90.

(v) *Direct communication with Native States to be confined to routine matters.*—Officers in the Madras Presidency are required to confine their direct correspondence with officials in Native States or with the Political officers attached to Native States, whether such States are in the Madras Presidency or beyond it, to routine and unimportant matters which involve no decided expression of opinion. Whenever any matter reaches a controversial stage or is likely to do so, and in all matters of importance, correspondence should pass through Government.

G.O. 573, Pol., d. 31-8-00, in B.P. 194, d. 26-9-00.

12. *Styles of address*—(i) *Vernacular correspondence.*—The modes of address to be adopted in vernacular correspondence between the various classes of officials are given in Appendix VII.*

(ii) *Correspondence with Board or Government.*—Officers addressing the Board or Government should do so, as a rule, by letter in the first person. The form of endorsement in the third person is not permissible except in trifling cases. Tabular statements can be forwarded under the signature of the officer without any covering letter.

B.P. 79, d. 19-1-87.

Note.—Reports of casual leave taken by Collectors should be sent demi-officially to the Secretary to the Board of Revenue, Land Revenue.

B.P. Routine, 723, d. 8-3-97.

(iii) *Correspondence between Taluk officers and officers of the Public Works and other Departments.*—There is no objection to officers of the Public Works and other departments corresponding with Taluk officers in English, but taluk officers so addressed are at liberty to reply in the vernacular if it is more convenient for them to do so. When taluk officers address officers of other departments in English, they should adopt the ordinary official letter form; they should be similarly addressed by letter by the upper subordinates of the Public Works Department and by official memorandum by the superior officers mentioned in the table annexed to Form III in Appendix VII.*

B.P. 1416, d. 29-9-80.

(iv) *Correspondence between Revenue and Forest officers.*—For modes of address to be adopted in correspondence between Revenue and Forest officers, see sections 223 to 225 of the Madras Forest Code.

(v) *Correspondence with Municipal Chairmen.*—Collectors should address Chairmen of Municipal Councils invariably by letter in the ordinary official form.

G.O. 555, Pub., d. 2-8-90.

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* Vol. II, page 521.

(vi) *Correspondence between Assistant Inspectors of Schools and Collectors.*—Assistant Inspectors of Schools should always address Collectors and Presidents of District Boards by letter.

G.O. 775, Edl., d. 14-12-89.

(vii) *Head Constables and Salt and Abkāri Sub-Inspectors appearing in Court.*—[a] Head Constables should be addressed in the honorific plural and should, like pleaders, be allowed a seat when conducting cases in Court.[a] [b] Similar consideration should be shown to Sub-Inspectors of the Salt and Abkāri Department when they appear in Court for the purpose of conducting cases.[b]

[a] B.P. 3, d. 2-1-91. [b] B.P. 362, d. 22-6-91.

(viii) *Correspondence between Revenue and Judicial Officers.*—Revenue and Judicial officers of all grades should correspond by letter in the ordinary form. If the communication be in a vernacular, the designation of the officer addressed should be correctly transliterated and the plain plural affix used.

G.O. 865, Judl., d. 27-5-68.

(ix) *Titles.*—[c] The use of the title of 'Zamindar' by purchasers of permanently-settled estates should not be recognized by Government officers [c]; and [d] the title of 'Sri' assumed by a person on the ground of his having purchased the estate of a proprietor officially entitled to that distinction should not be recognised or used by officers of Government, [e] unless the title has been officially accepted.[e] The designations of 'Proprietors' and [f] 'Mirasidar' [f] should not be officially applied to owners of land as a distinctive mark of title.[d] A list of Zamindars in the Presidency, with their titles and official addresses, is circulated periodically to all Collectors [g] Divisional officers, Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates.[g]

[c] G.O. 1128, d. 3-12-87. [e] G.O. Mis. 2373, d. 28-6-99.
[d] B.P. 30, d. 28-1-95. [f] G.O. 1111, d. 30-11-87.
[g] B.P. 165, d. 13-6-07.

SECTION (iii).—ARRANGEMENTS OF MATTER AND STYLE.

13. *Unity.*—Collectors should not apply in the same letter for orders on two or more distinct subjects, nor should they raise general questions in periodical reports or make such reports an occasion for soliciting orders on individual cases.

14. *Completeness*—(i) *Letters to be self-contained.*—Letters should, as a rule, be complete in themselves and independent of their enclosures, and should comprise all the information required in order to arrive at a decision. Any references to subordinate or other officers in the Revenue Department that may be found to be necessary should be made by Collectors themselves before submitting papers for the orders of the Board.

B.P. 79, d. 19-1-87.

(ii) *Submission of enclosures.*—[a] Official papers forming enclosures to letters should not be transmitted *in extenso* when extracts will suffice. Copies of enclosures of importance may, however, be forwarded, but merely for possible reference on points of detail.[a] [b] It will be a matter at the discretion of the writer to forward any correspondence referred to in original, to be returned when no longer required. Such correspondence will not be brought on record in the receiving office; accordingly, if it contains anything

which is important or necessary for the full exposition of the subject, such portions should be repeated in the covering letter.[b]

[a] B.P. 1212, d 30-6-81; B.P. 79, d. 19-1-87. [b] G.O. 37, Judl., d. 10-1-95.

15. *Brevity.*—[c] Correspondence should be condensed as much as possible and repetition and unnecessary details should be avoided.[c] A clear and plain style should be used without verbiage or unnecessary ornament.

[c] B.P. 79, d. 19-1-87.

16. *Propriety of language.*—The language used in official correspondence should be temperate and decorous, and where the non-official public is concerned, special care should be taken to make it dignified and courteous. Collectors should enforce this rule in their own offices as well as in those subordinate to them. Papers in which this rule is transgressed should be returned to the sender for correction.

G.O. 996, d. 20-11-93.

17. *Reference to previous correspondence.*—[d] Such previous correspondence as has taken place on the same subject should be quoted by number and date. Where Board's Proceedings have been communicated to district officers, such proceedings, and not the letters covered by them, should be referred to.[d] [e] In doing so, the department of the Board from which the proceedings issued should always be mentioned in addition to the number and date.[e] [f] When a Government Order is embodied in a proceedings of the Board, both should be quoted, and not merely the Board's Proceedings.[f] [g] In quoting Government Orders, the department of the Secretariat from which they issued should always be mentioned in full, except in the case of the Public Works Department, where it will suffice to mention the distinguishing letters W (orks) I (rrigation) or R (ailways).[g] To secure uniformity, the form given below should invariably be followed in quoting a Government Order or a Board's Proceedings:—

G.O. No. 33, Public, dated 5th May 1893.
B.P. No. 232, Land Revenue, dated 25th June 1896.

[d] B.P. 79, d. 19-1-87. [f] B.P. 2620, d. 4-11-81.
[e] B.P. 383, d. 22-10-95. [g] B.P. 383, d. 22-10-95.

164. Postal and telegraph charges.—*Letters, petitions, etc., bearing insufficient postage.*—Letters, petitions, etc., addressed to public officers and bearing insufficient postage, need not on that account be refused. Collectors, Divisional Officers,[h] Tahsildars and Deputy Tahsildars,[h] are authorized to pay the extra postage in such cases and to debit it to Government, provided they are satisfied that there was no intention on the part of the sender of the letters or petitions to evade payment of the postage properly due.

B.P. 2-8-59; (M., Vol. III, p. 161 of 1859).
[h] G.O. 1067, d. 21-4-09.
[h] B.P. 100, d. 12-5-09.

2. *Replies to communications from private individuals to be despatched service paid.*—Letters sent by Government officers in their official capacity in reply to communications of any kind received from private individuals or associations shall be despatched 'service paid.'

B.P. 182, d. 18-8-05.

Note.—The expression 'Letters' in this paragraph includes such articles as copies of records, enclosures to petitions, superfluous copy stamp papers, renewed gun licenses and the like when sent by post.

B.P. 318, d. 16-12-05.

3. *Stamping of parcels.*—[a]In the case of all official parcels on which the postage must be prepaid, service postage stamps should be affixed by the senders

either to the cover of the parcel or to an official label which can be obtained free at the Post office. Should an official label be used it must be pasted to the parcel.

Note.—In the case of insured official parcels, the stamps in payment of the insurance fee should, like those in payment of the postage, be affixed by the senders to the parcels themselves.[a]

[a] G.O. 3662, d. 13-12-11.

4. *Postal registration.*—All important communications which cannot be sent by the ordinary letter post, should be sent by registered letter and not by the parcel post.

B.P. 155, d. 11-5-97.

5. *Postage stamps on Local Fund correspondence.*—The cost of postage stamps used by the Local Fund Account department of the Collector's office should be borne by Local Funds. The Collectors may use service stamps only when writing as Collector; but when writing as President of the District Board, he should use ordinary postage stamps, punching them, if necessary, with the letters 'On L.F.S.' (On Local Fund Service) as now permitted by the Postal Rules.

B.P. 361, d. 4-10-95.

6. *Service telegrams*—(i) *When sent and how.*—Telegraphic messages on the public service should be confined to occasions of real emergency. [b] They should then be superscribed 'Service' for the information of the Telegraph Department,[b] [c] and should be paid for in cash and debited in the monthly contingent bill. [c]

[b] B.P. 1409, d. 19-3-60. [c] B.P. 1418, d. 1-3-62.

Note.—(1) A separate file of all service telegrams despatched should be maintained in the Collector's office, and the number, as well as the day of the week and month on which the telegrams were despatched, should invariably be mentioned in them.

B.P. 2904, d. 5-6-61.

(2) Telegrams regarding leave or other private business should be paid for from the private funds of the officer concerned, and not charged to the State.

B.P. 2799, d. 3-10-85.

(ii) *Classification.*—The sender should use his discretion in classing a State message as 'Urgent,' 'Ordinary,' or 'Deferred.' The following general principles are prescribed for the guidance of officers, who should bear in mind the necessity for keeping down as much as possible the expenditure on telegrams:—

(1) When it is not necessary that a reply (by post or wire) should be despatched within the office hours of the same day, the message should be sent 'Deferred.'

(2) When it is considered essential that the reply should be sent the same day, the message should be sent 'Ordinary.'

(3) 'Urgent' messages should be used only—

(*a*) In cases of real emergency;

(*b*) In cases where the despatching officer knows that the line is, for any reason, blocked, and considers his message sufficiently important to take precedence of ordinary traffic.

B.P. 769, d. 6-9-88.

(iii) *Brevity.*—All State telegrams should be expressed clearly and at the same time in as few words as possible; and mere auxiliary or connecting words, which can obviously be filled in by the receiver, should be omitted.

B.P. 769, d. 6-9-88.

Note.—Number representing large sums of money should be expressed in words.

B.P. 698, d. 14-8-88.

PART III.—THE DISPOSAL NUMBER SYSTEM.

165. The disposal number system—(i) *Principles of the system.*—[a] For the conduct of business in all revenue offices in the presidency the disposal number system should be followed in lieu of the filing system and the bundle system; the filing system consisted in filing or pasting papers chronologically in skeleton file books, each of which represented a department, and the latter in keeping papers in bundles, each marked with a particular subject.[a] [b] The main principles of the disposal number system are (1) that every paper on receipt is given a serial number by which it is known and referred to until final orders are passed on it; (2) that the whole correspondence immediately connected with a paper is filed in chronological order until it is finally disposed of; (3) and that, when disposed of, the file is given a final number in the disposal list, and is then indexed, and arranged in the record-room according to its serial number in the disposal list.[b] [c] The chief object of the system is to ensure the systematic arrangement of records and to facilitate referencing.[c]

[a] B.P. 742, d. 24-12-92.
[a] B.P. 407, d. 11-11-95.
[b] B.P. 2947, d. 22-10-85.
[b] B.P. 742, d. 24-12-92.
[b] B.P. Mis. 1288, d. 16-3-96.
[c] B.P. 407, d. 11-11-95.

Note.—(1) The rules given in the succeeding orders are general. Information on points of detail will be found in the rules circulated with B.P. No. 129, dated 29th March 1894.

(2) The disposal number system need not be adopted by Revenue Inspectors or village officers in regard to their records.

B.P. 236, d. 12-7-95. B.P. Mis. 1288, d. 16-3-96.

SECTION (i).—REGISTRATION OF PAPERS.

(ii) *Papers which need not be registered.*—The general rule is that every paper received in an office should be registered in the appropriate "receive" register; but to this rule there are exceptions, chiefly in cases where the contents of the papers can be sufficiently vouched for by entries in special and technical registers maintained with regard to the subject-matter thereof.

The following are the principal instances of papers which need not be registered:—

(1) Bills, cheques, advices, and letters of credit which are received in the office for payment and which, after payment, are forwarded to the Controlling officer as vouchers.
(2) Daily cash balance reports.
(3) Abkāri warehouse passports.
(4) Extracts from the spirits registers.
(5) Birth and death registers.
(6) Indents for stamps and postage labels.
(7) Village servants' acquittance rolls.
(8) Cholera reports.
(9) Treasury accounts of receipts and disbursements.
(10) Notices of assumption and delivery of charge.
(11) Local Fund, minor irrigation and cattle pound progress reports.
(12) Forest Department—
 (*a*) Cash-book sheets;
 (*b*) Receipts and issues of timber, etc., in depots;
 (*c*) Sales of timber, etc., cut and collected by Government Agency;
 (*d*) Revenue from timber, etc., removed by consumers or purchasers;

(e) Statement of live-stock;
(f) Extract from the register of forest-produce and other property seized and disposed of during the month.

(13) Refund statements.
(14) Sub-treasury examination reports from Tahsildars.
(15) Salary bills.
(16) Monthly statement of civil cases disposed of by village munsifs.
(17) Police arrest reports.
(18) Copies of remand orders of subordinate magistrates.
(19) Magisterial calendars.
(20) Reports from village officers covering A and B memoranda and patta transfer applications.
(21) Applications from village officers for forms and stationery.
(22 Reports from village officers advising remittances.
(23) Memoranda from sub-registrars and revenue inspectors forwarding patta transfer applications.
(24) Reports from village officers returning patta transfer applications after verification.
(25) Travelling allowance vouchers which are filed in book form.
(26) Reports from village officers returning summonses served.
(27) Reminders.

B.P. 742, d. 24-12-92. B.P. Mis. 1288, d. 16-3-96.
B.P. 658, d. 16-11-93.

2. *Registers required.*—The most important of the several registers required to be maintained in an office are the Current register and the Periodical register. Both these operate as useful checks on the work of the office down to the stage at which the papers are handed over to the Record-keeper. In addition to these registers, which should be maintained in each branch of the office, the following registers common to all branches should also be maintained:—

(1) Register of papers received from the Board and Government.
(2) Petition register.
(3) Security register.
(4) Register of papers received in camp called the Tour register.

Note.—(1) No Separate register of vernacular papers need be maintained, but references to all communications, whether written in English or in a vernacular, should be entered in English in the register of the branch to which they appertain.

B.P. 742, d. 24-12-92.

(2) Letters addressed by Collectors to the Board or Government should be treated as references if they require a reply, and should be entered in the current or other appropriate register. Communications received from higher authority in reply to such references should be shown in the same register as that in which the references have been entered.

B.P. 362, d. 29-10-97.

3. *The Current Register.*—Each branch of an office should maintain a Current register of papers received or arising in it. The headings of the several columns of the register should be as follows:—

(1) Number in the register.
(2) If from outside, outside date and number, and name of officer from whom received.
(3) If from outside, (*a*) number of enclosures, (*b*) number of spare copies, (*c*) court-fee stamps affixed.
(4) If from outside, date of receipt.
(5) Purport of the current with catch-word underlined.

(6) Name of clerk to whom current was given for disposal.
(7) Reference sent out—(*a*) Date and brief abstract of the reference, or copy of the reference if sent in original; (*b*) outside number and date of reply.
(8) Number and date of disposal, if disposed of by number. Copy of the order of disposal in other cases.

B.P. 742, d. 24–12–92. B.P. 437, d. 13–12–97.

Note.—(1) Each of these registers should be made up into sections not exceeding 48 pages and should be bound at the end of the year.

B.P. 407, d. 11–11–95.

(2) All papers received from outside, as well as those initiated in the office and not immediately resulting from any paper received, should be entered in the appropriate registers, the entries being numbered consecutively. In the case of papers arising in the office, columns 2, 3 and 4 of the register should be left blank.

(3) If any special instructions are received regarding the period within which reply is desired, they should be noted in red ink in column 5.

(4) A reply to a reference should not be entered as a new item, but should appear under column 7 (*b*). Similarly a reminder received on a current should not be shown as a new item, but should be noted under column 2. Ample space should be left after each entry for the insertion of sub-entries.

(5) Reminders sent to other officers should be entered in red ink under column 7 (*a*).

B.P. 742, d. 24–12–92. B.P. 437, d. 13–12–97.

(6) Periodical reports and returns, petitions, and papers to be entered in the security register should not be entered in the current register.

B.P. 742, d. 24–12–92.

(7) [a] Papers of the previous year remaining undisposed of on March 31st should be carried forward to the new year's current register on April 1st, and should be entered at the beginning of the first volume of the register, a few pages being left blank for the purpose.[a] When an entry in the current register is thus carried forward, the fact should be noted against the entry in column 8 of the original register, thus—

Vide same number in register of—.

B.P. 742, d. 24–12–92. [a] B.P. 94, d. 3–4–06.

(8) A special volume of this register should be maintained for the entry of B memoranda of unauthorised occupation of Government land (Standing Order No. 15, paragraphs 20 and 21). *Applications* for such lands should be entered in the general volume of the current register; if the transfer of the land to assessed is sanctioned, the case should be transferred to the ordinary darkhast register.

B.P. 239, d. 7–10–08.

4. *The Periodical Register.*—Each branch of an office should keep a Periodical register for registering periodical reports and returns received from subordinates and noting those to be sent to superior authorities. The register should be provided with columns showing—

(1) Number in the register.
(2) Name of the periodical.
(3) and (4) Due dates—(3) In-coming and (4) Out-going.
(5) Name of the clerk responsible.
(6) Number and date of reminders received from superior authority.
(7) Name of the officer from whom the periodical is due.
(8) Dates of reminders sent to such officer.
(9) Date of receipt of periodical.
(10) Abstract of reference, if any, sent from the office, and date.
(11) Number and date of reply.
(12) Number and date of disposal if disposed of by number. Copy of the order of disposal in other cases.

B.P. 742, d. 24–12–92. B.P. 437, d. 13–12–97.

Note.—(1) The reports and returns should be grouped as 'monthly', 'quarterly', etc.

B.P. 742, d. 24–12–92.

Note.—(2) When post-cards containing blank returns are received, the fact of receipt should be noted in the register, the information being recorded on a 'stock' sheet under the initials of the head clerk or the head of the office, and the card being destroyed.

B.P. 383, d. 4-7-90.

5. *The Board and Government register.*—All communications from the Board or Government, except such as are received in reply to references previously made to those authorities, should be entered in this register. The headings of the several columns of the register are exactly the same as those of the current register.

Note.—(1) Papers entered in the Board and Government register should not also be entered in the current register.

(2) In all offices subordinate to the Collector, the Board and Government register is replaced by the General Current register (Collector and other superior officers), which is similar to it in all respects.

B.P. 362, d. 29-10-97.

6. *The Petition Register.*—All petitions addressed to the Collector, Divisional-officers or Tahsildars, whether sent by post or presented in person, should be entered in the Petition register. This register should contain the following columns:—

(1) Number in the register.
(2) From whom received.
(3) Taluk.
(4) Village.
(5) Value of court-fee stamps attached, and enclosures.
(6) Date of receipt.
(7) Purport of the current with catch-word underlined.
(8) Reference sent out, date and to whom, with brief abstract. Copy of the reference if sent in original.
(9) Outside number and date of reply.
(10) Number and date of disposal if disposed of by number. Copy of the order of disposal in other cases.

B.P. 742, d. 24-12-92. B.P. 437, d. 13-12-97.

Note.—(1) Endorsed petitions received from higher authorities for disposal or delivery to petitioners should be entered as ordinary papers in the current register. They should not be registered in the Petition register, which is intended for petitions received direct from petitioners.

B.P. Mis. 1288, d. 16-3-96.

(2) Petitions should be numbered in the presence of the officer opening the tappal, who should affix his initials to the entries relating to valuable enclosures shown in column 5 and to the last number entered.

B.P. 742, d. 24-12-92.

7. *The Security Register.*—All papers containing valuables should be entered in this register. It has nine columns as indicated below:—

(1) Consecutive number in the register.
(2) Date of receipt.
(3) From whom received.
(4) Date and number of the current.
(5) Purport of the current.
(6) Particulars of valuables enclosed.
(7) Branch to which sent.
(8) Signature of the head of the department and date of receipt by him.
(9) Remarks.

B.P. 742, d. 24-12-92. B.P. 437, d. 13-12-97.

Note.—Papers should be numbered in this register in the presence of the officer opening the tappal, who should affix his initials to the entries.

B.P. 742, d. 24–12–92.

8. *The Tour Register.*—Papers received in camp should be entered in this register: such papers should, if practicable, be sent to head-quarters on the evening of the same day for entry in the ordinary registers. The Tour register is exactly similar in form to the Current register.

B.P. 742, d. 24–12–92. B.P. Mis. 1288, d. 16–3–96.

Note.—When papers received in camp are sent for registry in the ordinary Current registers, they should be entered in the latter thus $\frac{\text{No. 77 (1315)}}{\text{Tour (Darkhast)}}$ where 77 is the Tour register number and 1315 is the number in the Darkhast register.

B.P. Mis. 1288, d. 16–3–96.

9. *Special Registers*—(i) [a] *For darkhasts, patta transfers and relinquishments.*[a]—Darkhasts and applications for transfer of pattas and relinquishments of land should be entered in the special registers provided for the purpose. The registers should be in the form shown in Appendix VIII.* A single book should be used for each class of transactions, and the registers should be written up in one series for the whole taluk or division. At the beginning of each register, an alphabetical index should be opened for all the villages in the taluk or division, and the serial number of each darkhast, relinquishment or transfer application should be posted against the name of the village to which it relates as soon as it is entered in the register.

B.P. 270, d. 22–6–94.
B.P. 173, d. 23–7–01. [a] B.P. 239, d. 7–10–08.

Note.—(1) The Darkhast register should show all applications, whether in the form of memoranda or petitions.

(2) The Patta Transfer register should include only cases presented in person and not the reports of village officers on the death of pattadars. Only the first application should be entered, the other applications being treated as objections and shown in the Petition register; the two entries should be connected together.

B.P. Mis. 1288, d. 16–3–96.

(ii) *Registers prescribed in the Acts and Standing Orders.*—Special registers should also be maintained for such subjects as suits, revenue appeals [b] and [b] income-tax objection and revision petitions as prescribed in the Acts and Standing Orders, but as the registers prescribed for these purposes do not contain all the information required in a Current register, the papers relating to such subjects should be *first* registered in the General Current register—*vide* paragraph 3 *supra*

B.P. 407, d. 11–11–95. [b] B.P. 233, d. 26–10–04.

Note.—It is sufficient to register copy applications in the special register prescribed for them. Each application will be disposed of by an order granting or refusing the copy applied for, but the disposal will not be brought on the disposal list and the records will be transferred periodically to the record-room by office-note.

B.P. 407, d. 11–11–95. B.P. 196, d. 4–6–96.
B.P. 233, d. 26–10–04.

(iii) *Prohibitive order book.*—When any question of public or general interest is finally decided in such a manner that a positive prohibitive order becomes necessary to bind the public or any section of the public in the future as well as in the present, the order should be entered in the Prohibitive order book under the full signature of the Collector (with complete references to the papers, proceedings, or orders on which it is based) and published in the District Gazette. Divisional-officers should, in all such cases arising in

* Vol. II, page 525.

the taluks under their charge, move the Collector to record the necessary order in this book, and copies of the entries should be inserted in similar books to be kept in the Divisional and Taluk offices. Final decisions on such matters by the Board, Government or an ultimate Court of law should be entered therein, as well as such orders by the District officers.

The book should be maintained as a permanent record. It should be a substantial volume in folio size and strongly bound. The Huzur Sarishtadar of the Collector's office, the Head clerk of the Divisional office and the Head Accountant of the Taluk office should be placed in special charge of it and be held responsible for its due maintenance.

Lands reserved under paragraph 2 (i) of Standing Order No. 15 as required for public purposes should invariably be entered in the prohibitive order book.

B.P. 2269, d. 12–9–82. B.P. 271, d. 3–12–04.
B.P. 260, d. 2–10–07.

10. *Numbering of currents.*—Every current registered should be numbered consecutively: this number should be entered in red ink at the top of the first page of the paper, thus—

Current $\frac{\text{No 18}}{\text{Forest}}$ of 1892, Current $\frac{\text{No. 50}}{\text{Revenue}}$ of 1892

and so on according to the branch in which registered. The same number should likewise be entered at the top of the docket outside. In the case of entries in the special registers, such as Darkhast, Patta Transfer, etc., the name of the special register should be entered below thus—

Current $\frac{\text{No. 143}}{\text{Darkhast}}$ of 1894.

In the case of petitions and periodicals, the word 'petition' or 'periodical' as the case may be, should be substituted for 'current' thus—

Petition No. 98 of 1894 or Periodical No. 368 of 1894.

Papers entered in the Tour register should be entered in the same manner as those in the Current register, except that the word 'Tour' should be used instead of the word 'Current.'

B.P. 742, d. 24–12–92. B.P. Mis. 1288, d. 16–3–96.

Note.—(1) When letters from other departments or from private individuals are received without a docket sheet, a half sheet should be attached by the registering clerk on which should be entered the current number, the name of the person from whom received, and the other entries properly finding place in a docket.

(2) Abbreviations may be used in denoting the branches, and *authorized* rubber-stamps may be employed to indicate register, department, etc.

B.P. 742, d. 24–12–92.

11. *Filing.*—The term 'Filing' means the stringing together of a number of papers. Currents and enclosures must be filed chronologically, *i.e.*, in the exact order of their arising. For instance, if a Tahsildar writes to his Divisional-officer, and the latter thereupon addresses the Collector sending on the Tahsildar's communication as an enclosure and at the same time submitting a statement with his own letter, the Tahsildar's letter should be placed at the top of the file as bearing the earliest date, the Divisional-officer's letter should be placed immediately below it, and the statement prepared at the same time as the Divisional-officer's letter should be placed last. The entire file of papers should then have a hole *punched* through it in the left-hand top corner, and a single string run through of sufficient length to admit of the leaves being freely turned over for perusal.

Uniformity of size is of great importance for the due preservation of papers in files. Where there are a number of papers of different sizes, the smallest are apt to get lost and the largest torn.

B.P. 742, d. 24-12-92.

12. *Transfer of current to Disposing clerk.*—As soon as a current is registered it should be handed over to the clerk who deals with the subject to which it relates, the designation of the clerk and the date on which it is so handed over being entered in column 6 of the Current register. The registering clerk should also keep a separate register in which he should note merely the numbers, according to the Current register, of [a] all papers handed over by him to any clerk for whatever purpose. Against each entry the *dated* initials of the clerk to whom the paper is given should be taken.[a]

B.P. 742, d. 24-12-92. [a] B.P. 94, d. 3-4-06.

SECTION (ii).—REFERENCING AND DRAFTING.

13. *Personal register of Disposing clerk*—(i) *Contents.*—It is the duty of the disposing clerk to cause all papers received by him to be referenced and laid before the Collector or other superior officer. [b] In offices having five clerks or more, each disposing clerk should maintain a Personal register in the following form :—

[c] Current number and date of receipt.	Intermediate reference.	Reply.	Disposal.	Remarks.

The register will be maintained as follows :—

When a paper is given to a disposing clerk, he will enter in column 1 the number which the paper bears in the current register and the date on which he received it; and should the paper be disposed of without an intermediate reference, he will enter the disposal number in column 4. Should an intermediate reference be sent out, he will enter in column 2 the date on which it is issued and the name of the officer to whom it is sent; when the reply is received, the number given to the reply by the outside office and the date of its receipt will be entered in column 3; if there are further intermediate references and replies, further entries will be made in the same way in columns 2 and 3 until the file is closed by the entry of the disposal number in column 4. The abstract of the original current may be entered briefly in column 1, but this is not essential.[c] When a current is sent to be referenced, the fact should be noted in the column of "Remarks" and attested by the registering clerk's *dated* initials.[b]

B.P. 742, d. 24-12-92. [b] B.P. 94, d. 3-4-06.
B.P. 437, d. 13-12-97. [c] G.O. 1885, d. 9-7-08; and B.P. 165, d. 29-7-08.

Note.—If the disposing clerk has to keep any special registers for the maintenance of which he is solely responsible, the papers entered in them need not be entered again in his Personal register. The special registers will be sufficient check for all purposes.

B.P. Mis. 1288, d. 16-3-96.

(ii) *Entries to be made when papers are sent for reference.*—When the currents received by a clerk for disposal are sent to the Record-keeper in order that previous references or precedents may be put up, the necessary entry should be made in the disposing clerk's Personal register under [b] column 5 [b] and the paper should go through the registering clerk concerned, who should note the fact in the Current register in column 6 [a] and enter his *dated* initials against the entry in the disposing clerk's Personal register.[a]

B.P. 742, d. 24-12-92. [a] B.P. 94, d. 3-4-06.
[b] G.O. 1885, d. 9-7-08, and B.P. 165, d. 29-7-08.

14. *Mode of referencing.*—On receiving a current for reference, the Record-keeper should note on its back the date of receipt by him. In the place of every paper taken out by him from the records to be put up with the current he should substitute a slip showing the date and number of the paper put up, the number of the current for which it is put up, the person for whom it is put up, the date on which it is given, the signature or the clerk taking it, and the initials of the Record-keeper. Every paper taken out from the records should also be entered in the Record Issue register (*vide* Standing Order No. 169, paragraph 5 *infra*), the date on which it is taken and the number of the current for which it is put up being shown in the appropriate columns of the register. The entries should be attested by the full signature of the clerk taking the paper and the initials of the Record-keeper or his assistant delivering it. The same procedure should be followed when a paper is independently required from the record-room by disposing clerks or others. In such cases the purpose for which the paper is required should be entered in column 4 of the register, if no current number can be given.

B.P. 742, d. 24-12-92. B.P. 77, d. 19-3-98.

15. *Return of papers after referencing.*—After putting up the necessary papers, the Record-keeper should note, [c] under his initials,[c] on the current the date on which it is returned by him, and should send the current with the papers put up to the registering clerk. The latter should enter the date of return under column 6 of the Current register and should then send the papers to the disposing clerk, who should in his turn note the date of receipt under [d] column 5 [d] of his Personal register and proceed to dispose of the current.

B.P. 742, d. 24-12-92. [c] B.P. 94, d. 3-4-06.
[d] G.O. 1885, d. 9-7-08, and B.P. 165, d. 29-7-08.

16. *Paper for drafting*—(i) *Size of paper.*—All drafts, notes, etc., intended for record should, like official communications (*see* Standing Order No. 163, paragraph 1 *supra*), be written on paper 13 inches in length and $8\frac{1}{2}$ inches in width. Drafts should be written on half sheets and not on full sheets, and should be in half margin. Reminders may be on quarter sheets $6\frac{1}{2}$ inches long and $8\frac{1}{2}$ inches wide. For large tabular statements which cannot be reduced to half-sheet size, whole sheets can be used; but the width must be some multiple of $4\frac{1}{4}$ inches.

Note.—Short drafts of a routine character may be written on the current itself; separate half sheets should be used for other drafts.

B.P. 742, d. 24-12-92.

(ii) *Folding.*—Papers should ordinarily be folded only once, along the length and down the middle, so that, when folded, they may be $4\frac{1}{4}$ inches wide. Tabular statements exceeding the half-sheet size should be folded down to the $4\frac{1}{4}$-inch width, to correspond with the half-sheet papers

when folded. Heavy files should not be folded at all, but should be enclosed in hinged covers tightly secured to prevent damage.

B.P. 742, d. 24-12-92.

Note.—The directions contained in the first two sentences do not apply to offices where the flat-file system is in force, a cardinal principle of which is that there shall be no folding of papers, $8\frac{1}{2}$ inches being the normal width of every file. (*Vide* Standing Order No. 163, paragraph 1, note 1.)

17. *Modes of disposal.*—(i) Papers may be disposed of in one of the three following ways:—

(i) Reference.
(ii) Lie-over.
(iii) Final disposal, the simpler forms of which are (*a*) "recorded," (*b*) "lodged," and (*c*) "transferred to —."

B.P. 742, d. 24-12-92.

Note.—Disposing clerks should invariably indicate on every draft whether the communication should go out as a disposal or as a reference.

B.P. 407, d. 11-11-95.

(ii) *Reference disposals* are temporary disposals which are issued when further information is required either from the officer from whom the paper was received or from some other officer. A reference may be written on the back of the current, if the current has a separate and distinct docket sheet attached to it. Otherwise it should be written on a separate half-sheet. If the reference has to go to any one other than the officer from whom the current was received, the current with its enclosures may be sent 'in original to be returned,' the reference only being fair-copied. When the reference goes to the officer from whom the current was received, the whole file should be retained in the office, a fair copy of the reference only being despatched.

B.P. 742, d. 24-12-92.

Note.—(1) Communications addressed to subordinate officers which do not call for a report or a reply of some kind, and those addressed to superior authorities which do not ask for orders or instructions on any point, or to which no reply is awaited by the subordinate office, should be treated as finally disposed of. Doubtful cases should be reckoned as disposals and not as references, any further communications that may be received being treated as new currents.

B.P. 407, d. 11-11-95.

(2) When a file has grown inconveniently bulky, it may be closed with a final disposal notwithstanding that further report is still due from other officers; and the reply, when received, may be entered as a new current. A file closed under this rule should nevertheless continue to be shown in the arrear list until it is finally disposed of.

(iii) A '*Lie-over*' order is issued when action cannot be taken on a current, pending disposal of another current or receipt of a promised further communication. In such cases the paper is put by with an order to the effect that it is 'to lie over, pending, etc.'

(iv) A *final disposal* is put on a current when no further information is required for its disposal, or after such further information has been received, and the disposal is such a final order as closes the file and renders it ready to receive a disposal number and to be indexed and put into the record.

(v) '*Recorded*' and '*Lodged*' are forms of disposal adopted when the paper has simply to be retained in the office and has not to be communicated to any other office. The term 'Lodged' is used only in connection with papers of no importance which may be destroyed after a short time.

Note.—Collectors should insist upon the regular destruction of papers in the 'Lodged' series.

(vi) When papers are *transferred* to other offices in original, it will be sufficient to write an endorsement to that effect on the current. No office copies need be kept of such papers, nor need any disposal number be given to them; but a copy of the disposal should be entered in the last column of the Current register.

B.P. 742, d. 24-12-92.

Note.—(1) In the case of 'Reference' endorsements sent in original, an exact copy of the reference should be entered in column 7 (*a*) of the Current register, and a voucher in the following form maintained by the disposing clerk till the original is returned with reply :—

Current Register Extract Slip.

Current No. 191 .
From whom received.
Subject, briefly.
To whom sent.
Date of despatch.
Purport of the reference.
Dated 191 . Head of office.

B.P. 407, d. 11-11-95. B.P. Mis. 1288, d. 16-3-96.
B.P. Mis. 963, d. 25-2-96. B.P. 437, d. 13-12-97.

(2) Final disposals should in no case be despatched in original, except where a paper with which the despatching office has no concern is transferred to another office for disposal.

B.P. 407, d. 11-11-95.

18. *Filing of papers submitted with drafts.*—When a draft prepared by a clerk is sent up for the approval of the superior officer, the same procedure should be followed in regard to filing as that described in paragraph 11 *supra*. The draft with the current or currents on which it is prepared should be placed at the top, and the papers put up for reference should be arranged below in chronological order. Papers put up should never be filed together, nor placed either one inside the other or inside the current. They should simply be tied together by means of a tape, the oldest paper being at the bottom.

B.P. 742, d. 24-12-92. B.P. Mis. 1288, d. 16-3-96.

Note.—Papers in different languages should be treated for purposes of filing as if they were all in the same language, that is to say, if a current is in English and the reference or disposal in a vernacular or *vice versa*, the papers should still be filed in chronological order.

B.P. 742, d. 24-12-92.

19. *Entry of certain particulars in drafts.*—The subject of the papers should always be given on the outside of the last page of the draft unless the draft is written on the current itself, in which case a separate docket sheet should be used. At the foot of the draft should be noted—

(i) the 'address entries,' *i.e.*, the designation of each officer to whom the communication is to be sent, with the enclosures to accompany it to each address;

(ii) the 'despatch abstract,' *i.e.*, the abstract of the paper to be written on the outside docket.

B.P. 742, d. 24-12-92.

SECTION (iii).—DISPOSAL NUMBERING AND SENDING TO RECORD.

20. *Procedure before drafts are given disposal numbers.*—[a] Drafts passed by the Collector or other superior officer for issue should be sent to the head of the section concerned.[a] [b] All enclosures which have to be sent in original should then be detached, and the file, before being fair-copied, should be paged in red ink, and enclosed in [b] [c] a despatch docket sheet printed in the

forms prescribed in Board's Proceedings No. 147, dated 18th June 1898, and No. 111, dated 5th June 1905, specifying the disposal number and date, the officer or officers to whom sent, the date of despatch, the disposal abstract, the back and forward numbers and the number of pages in the file. The series, ([R]etain or [D]estroy) and the year of destruction should be marked at the top of the docket sheet by means of appropriate rubber stamps.[c]

[a] B.P. 94, d. 3-4-06.
[b] B.P. 742, d. 24-12-92.
[b] B.P. 306, d. 13-8-96.
[c] B.P. 101, d. 18-4-98.
[c] B.P. 147, d. 18-6-98.
[c] B.P. 111, d. 5-6-05.

Note.—The disposing clerk should put on each disposed of file a disposal docket and cause the file to be stitched at the top of the left-hand corner with stout thread. These dockets facilitate the work of putting up papers for reference and serve to keep the disposals clean and tidy.

B.P. 407, d. 11-11-95.

21. *Disposal list.*—The Disposal list should be written up concurrently with the fair-copying of drafts. There should be separate Disposal lists for each branch, showing all the numbered disposals in that branch [d] in two series (Retain and Destroy).[d] 'Recorded' papers should bear a disposal number like other papers, and should, if necessary, be indexed Reference disposals should bear the number of the current thus :—

Reference on Current No. 18—Magl. of 1882, dated 15th January 1882, the date being the date of the reference and not of the current. 'Lodged' papers should not be given a disposal number, but against the entry in the Current register the word 'lodged' with date should be entered in the last column.

The disposal lists should have columns showing—

R. *Series.*

(1) Disposal number.
(2) Date of disposal, if on a current or currents received ; if not, date of issue.
(3) If on a current or currents received, from whom received, and number and date of the communication.
(4) If on a current or currents received, register in which the current was entered and the number of the current in that register.
(5) Officer to whom disposal is addressed.
(6) Number, year and branch of the last previous disposal on the same subject.
(7) Copy of record abstract.
(8) Date of despatch.
(9) Date of receipt of the disposal file by the Record-keeper, with initials.
(10) [e]Date on which the file was indexed and initials of the indexer.[e]

D. *Series.*

Same as above, with the following additional column, "If not to be destroyed ten years hence, the year of destruction."

B.P. 742, d. 24-12-92.
[d] B.P. 147, d. 18-6-98.
[d] B.P. 101, d. 18-4-98.
[e] B.P. 86, d. 7-5-05.

Note.—(1) Copy applications and records of summary suits under Act I of 1908 should not, after disposal, be brought on the Disposal list, but should be bundled up in chronological order and transferred periodically to the record-room under an office note. The current register in such cases should be closed with the entry of the word 'filed' and of the date in the last column.

B.P. 407, d. 11-11-95.

(2) The procedure described in note (1) should be observed in the case of the following papers:—

(1) Copies of Gazette notices of appointments.
(2) Letters of credit from the Accountant-General or Treasury Deputy Collector.
(3) Proceedings of the Director of Public Instruction sanctioning grants.
(4) Letters from the Inspectresses of Government Girls' Schools relating to grants.
(5) Permanent Pension Orders.
(6) Specimen signatures of Treasury officers and Public Works Department officers.
(7) Collector's orders regarding business system.
(8) Attendance memoranda.
(9) Indents for printed forms.
(10) Imprest cash accounts.
(11) Advices of remittance transfer receipts, and of interest on Government promissory notes.
(12) Objection statements from the Accountant-General in regard to Forest Accounts.
(13) The following papers relating to the Accounts Branch:—
(*a*) Supply bill advices; (*b*) Alteration memoranda from the Accountant-General or Treasury Deputy Collector; (*c*) Taluk Magisterial fine statement; (*d*) Requisition for the issue of remittance transfer receipts.
(14) The following papers relating to Military Pensions:—
(*a*) Military Controller's Circulars; (*b*) Circulars from the Superintendent of Pensions.
(15) Rain reports.
(16) Copies of weekly season reports.
(17) Statements of public copies granted in Taluk offices.
(18) Monthly statements of accidental deaths.
(19) Police inquest reports.

B.P. 742, d. 24-12-92.

(3) The records of income-tax objection and revision petitions should, after entry in the disposal list, be returned to the disposing clerk who should keep them bundled in order until they are returned to the record on the 31st July following the official year to which the petitions relate.

B.P. Mis. 143/1534-R., Sep. Rev., d. 12-7-03. B.P. 178, d. 19-9-03.

(4) The abstract in column 7 of the disposal list should be brief, but at the same time give as much information as is compatible with brevity. It should clearly indicate how the paper was disposed of, and the important word or phrase should be underlined.

B.P. 94, d. 3-4-06.

22. *Chaining.*—The Disposal list clerk should enter on the docket sheet under the heading 'back number' the date and number of the previous disposal numbers put up for the current or currents disposed of, where such papers are not mere precedents, but are absolutely necessary for a proper understanding of the previous history of the case dealt with in the current disposed of. Similarly he should invariably enter under the heading 'forward number' on the docket sheets of the disposal numbers put up the date and number of the present disposal. For example, if a disposal by the Collector, No. 200, dated 10th March 1892, has a disposal No. 100, dated 17th February 1892, put up for it, the Disposal list clerk, when numbering the former paper, should enter on the docket sheet—

Back number.

No. 100, 17th February 1892.

and on the docket sheet of disposal No. 100, dated 17th February 1892, he should similarly enter—

Forward number.

No. 200, 10th March 1892.

B.P. 742, d. 24-12-92.

23. *Return of reference papers to record.*—When the Disposal list clerk has numbered the disposals, he should hand over the put-up papers to the head of the office branch, who should return them to the Record-keeper. The

latter should then replace the put-up papers in their respective bundles, destroy the slips previously put in their places, and [a] note the date of return in the Record Issue register [a] (*vide* Standing Order No. 169, paragraph 5 *infra*).

B.P. 742, d. 24-12-92 [a] B.P. 77, d. 19-3-98.

24. *The despatch bundle.*—When the fair copies of disposals have been signed and despatched, the despatching clerk should arrange the originals in chronological order, keeping the references and the numbered disposals [b] in each of the series (Retain and Destroy) [b] separate. Over the bundle thus formed, which is called a 'despatch bundle,' a slip should be placed showing the disposal or other numbers of the papers which the bundle contains, and the designation of the clerks who should see the disposals in order to complete the entries in the current, Periodical and Personal registers. The bundle should then be circulated to the clerks concerned who, after making the necessary entries in their registers, should note on the slip the dates on which the bundle was received and sent on by them. Care should be taken that column 8 of the Current register is not filled in until a paper is really, absolutely and finally disposed of. The Disposal list clerk should then fill in column 8 of the Disposal list and hand over the bundle to the despatcher who should distribute the references to the disposing clerks and the disposals to the Record-keeper, taking his initials under column 9 of the Disposal list against each entry. [c] After seeing that the disposal files are in order and properly paged and stitched, the Record-keeper will put them away in their appropriate places in the record-room.[c]

B.P. 742, d. 24-12-92. [b] B.P. 101, d. 18-4-98.
[c] B.P. 92, d. 16-5-04.

Note.—Incomplete and undisposed of files should, under no circumstances, be sent to, or received in, the record. Similarly, finally disposed of files should never be unnecessarily detained by disposing clerks.

B.P. Mis. 1288, d. 16-3-96.

SECTION (iv).—INDEXING.

25. *Necessity for an index.*—The maintenance of an index is an essential part of the disposal number system, and no effort should be spared to ensure the due performance in all offices of this important duty. Collectors and Divisional-officers, during their tours of inspection, should personally satisfy themselves that the system is being worked with intelligence and care. In the absence of an index, the laborious process of searching the Disposal registers may have to be gone through, if a person who remembers a particular correspondence on a subject cannot quote the number and date of such correspondence. [d] The remarks in note (4) to paragraph 21 apply equally to the abstract of purport in the Index.[d]

B.P. 658, d. 16-11-93. B.P. 106, d. 31-3-97.
[d] B.P. 94, d. 3-4-06.

26. *Selection of papers.*—The selection * of papers to be indexed must be made by some responsible officer, *i.e.*, by the Head Accountant in a Taluk office, the Head Clerk in a Divisional office and the Record-keeper in the

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* *Note.*—Papers on the R list will, as a rule, be indexed, while those on the D list will be indexed or not according to their importance. But in all cases it is advisable that some simple convention should be employed by drafting officers in order to indicate whether a D paper should be indexed. Thus [D] might serve to indicate that the paper will be indexed, whereas a plain D would mean that it will not be indexed.

B.P. 183, d. 4-8-99.

Huzur; and the head of the office should occasionally scrutinize the work and see that it is carefully performed. [a] He should periodically examine the disposal lists both in the R and D series, and satisfy himself by reference to the entries in column 10 of these lists that there has been no undue delay in indexing the disposal files and that all files which should be indexed have been indexed.[a]

B.P. 658, d. 16-11-93. B.P. 106, d. 31-3-97.
[a] B.P. 86, d. 7-5-04.

27. *Index headings.*—An alphabetical index, under subject heads, should be maintained in all offices. A list of subjects to be dealt with in the index is printed as Appendix IX.* Collectors are at liberty to add to the list such other heads as they may find necessary.

B.P. 742, d. 24-12-92. B.P. 658, d. 16-11-93.
B.P. 407, d. 11-11-95.

28. *Indexing on loose sheets.*—Indexing should be done on loose forms with headings printed as shown below. A fresh form should be brought into use for each new subject head. But when a form with a subject head has been once started, other entries under the same subject head may follow on the same form until the page is exhausted. At the end of the year the forms can be bound up in a book:—

Letter. Subject.	Subject head.	
	Date of disposal.	Number of disposal and [b] series (R or D) [b] with Branch symbol where necessary.

B.P. 658, d. 16-11-93. [b] B.P. 101, d. 18-4-98.

SECTION (v).—CHECKING OF ARREARS.

29. *Checking of arrears.*—[a] It is usual in some offices to keep a standing list of papers in arrears showing the subject matter of each such paper, the date of receipt, and with whom and why pending: the list is added to every week or fortnight, papers finally disposed of being struck out, and totals of arrears being made out periodically for purposes of comparison and check. Such an arrear *list*, though always useful, is not absolutely indispensable under the disposal number system, since the fact of disposal or non-disposal of every paper should be clearly indicated in the registers of the office. Arrears in the office should be checked by means of an *abstract monthly statement* prepared from the current and periodical registers and verified by reference to the personal register and disposal lists, where necessary. The statement should show the number of papers remaining undisposed of in each section of a large office, or with each clerk of a small one, and should be submitted within 15 days of the period to which it relates to the head of the office who, when at head-quarters, should go through the statement himself: when he is in camp, the statement should be placed before the officer left in charge of the office.[a] [b] The head of the branch (Huzur Sarishtadar, English Head Clerk, etc.) should examine the [g] current and personal registers [g] of his branch once a week at least to see that reminders are being promptly issued, and that there is no undue delay in disposal, and should for the same purpose examine the actual bundles of papers pending

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* Vol. II, page 528.

with each clerk, at frequent intervals.[b] [a] Reminders should be issued by the head of the branch responsible and not by a separate arrear list clerk.[a]

[a] B.P. 742, d. 24-12-92.
[a] B.P. 94, d. 3-4-06.
[a] B.P. 247, d. 9-11-04.
[b] B.P. 94, d. 3-4-06.
[g] G.O. 1885, d. 9-7-08; and B.P. 165, d. 29-7-08.

Note.—Reminders should be removed from the file and destroyed after the final order has been copied and before the papers are sent into the record-room.

B.P. 407, d. 11-11-95.

30. *Revenue business returns.*—[c] To enable the Board to watch the progress of business in district offices, Collectors should submit to it by the 20th of the month following [f] each half-year,[f] statements in the form given in Appendix X.* [c] [d] Divisional-officers, Treasury Deputy Collectors and District Forest Officers should submit to Collectors by the 10th of the month following each quarter statements in the form given in Appendix XI.† [d] [e] From each Taluk office also, including the offices of Deputy Tahsildars, in independent charge, business returns should be submitted to the Divisional officer, who should review all the returns for his division together and send a copy of the review to the Collector. This return should be submitted to the Divisional-officer in the form given in Appendix XII ‡ by the 10th of the month following each quarter. It is however open to the Collector or his Divisional-officers, if they think fit, to require monthly returns from any Tahsildar or Deputy Tahsildar.[e]

[c] B.P. 156, d. 11-5-97.
[c] B.P. 225, d. 30-8-98.
[d] B.P. 363, d. 1-11-97.
[e] B.P. 432, d. 8-12-97.
[e] B.P. 247, d. 9-11-04.
[f] G.O. 1693, d. 6-6-11.

166. Communication of printed Proceedings of the Board— *Communication by Collectors to subordinate officers.*—Whenever Board's Proceedings have to be communicated by Collectors to subordinate officers '*for information and guidance*,' such proceedings should be issued with a foot-note so that they may be recorded and indexed.

Note.—(1) Proceedings which contain no general rulings, but are merely communicated for information, should also be separately registered, recorded and indexed in the office of receipt in order that they may be available for future reference; but such proceedings may be circulated from the Huzur office in bundles under one covering endorsement without separate foot-notes.

B.P. 407, d. 11-11-95.

(2) Board's Proceedings communicated to Divisional-officers from the Huzur office without foot-notes may be 'lodged' or 'filed' according to the discretion of the Divisional officers.

B.P. 196, d. 4-6-96.

2. *Scale of supply of spare copies*—(i) *Land Revenue and Settlement Departments.*—Printed proceedings not intended for communication to Divisional-officers will be supplied to Collectors' offices only, at the rate of four copies each, including the signed copy. (*b*) Proceedings of general interest which should be communicated to Divisional-officers will be supplied at the rate of four copies for the Collector's office and one copy for each Divisional-officer, including the Head-quarters Deputy Collector. (*c*) Proceedings correcting Board's Standing Orders, Village Officers' Manual, etc., and those laying down any general rules of conduct or procedure will be supplied also to Tahsildars and Deputy Tahsildars in independent charge, at the rate of one copy each. (*d*) In the case of proceedings relating to treasury or account

* Vol. II, page 533. † Vol. II, page 539. ‡ Vol. II, page 540.

matters, an extra copy will be supplied for the use of the Treasury Deputy Collector. (e) In the case of Board's Proceedings (Land Revenue) [a] relating to Forest matters one extra copy will be supplied to the Collector for each District Forest-officer.[a]

B.P. 2, d. 5-1-97. [a] B.P. 311, d. 18-9-97.

Note.—(1) The destination of every printed proceedings of the Board will be indicated as follows at the foot of the proceedings:—

(a) To Collectors.
(b) To Collectors (Divisional-officers).
(c) To Collectors (Divisional-officers—Tahsildars).
(d) To Collectors (Treasury Deputy Collector—Divisional-officers—Tahsildars).
(e) To [a] Collectors [a] (Divisional-officers—District Forest officers).

B.P. 2, d. 5-1-97. [a] B.P. 311, d. 18-9-97.

(2) In the case of printed proceedings issued from the Forest Branch of the Board the destination will be indicated as shown below:—

(a) To Collectors (District Forest officers).
(b) To Collectors (District Forest officers—Divisional-officers).
(c) To Collectors (District Forest officers—Divisional-officers—Tahsildars).
(d) To Collectors (District Forest officers—Range officers) or (District Forest officers—Divisional-officers—Range officers), etc.

B.P. 309, For., d. 22-7-98.

(ii) *Separate Revenue Department.*—The scale of supply to Collectors of spare copies of printed proceedings issued in the Separate Revenue Department is as follows:—

(a) *Salt.*—Proceedings relating to this subject, which are of general interest to Collectors, will be furnished at the rate of four copies for the Collector's office, and one copy for each of the Divisional-officers, including the Treasury and Head-quarters Deputy Collectors.

(b) *Customs.*—Copies will be furnished to Collectors and Divisional-officers at the above-mentioned rate, and in the maritime districts to Superintendents and Assistant Superintendents of Sea Customs also, at the rate of one copy each.

(c) *Abkari, Income-tax and Stamps.*—Proceedings relating to these subjects, which are almost invariably of the nature of rulings on questions of administration with which it is necessary that Tahsildars should be acquainted, will be furnished not only to Collectors and Divisional-officers, but to Tahsildars and Deputy Tahsildars also, at the rate of one copy each.

B.P. 531, Sep. Rev., d. 18-11-95.

3. *Requisition for spare copies.*—Requisitions for spare copies of Board's Proceedings or Government Orders should be submitted on printed forms containing the following particulars:—

(i) Number and date of Board's Proceedings or Government Order.
(ii) Subject.
(iii) Number of copies required.
(iv) Why required.

Note.—(1) The original requisitions will be returned with the spare copies, with the endorsement 'Furnished.'

(2) Applications for spare copies of Board's Proceedings intended for stock files may be sent on post cards once a month, but to ensure compliance copies should be applied for within two months after the receipt of the proceedings in the Collector's office. Copies required for the use of subordinate offices in the district will be supplied by the Board direct to such offices, if the necessary addresses are given.

B.P. 415, d. 15-7-93. B.P. 50, d. 8-2-97.

167. Stock files—*Use.*—[a] Stock files should be limited in number, and should be used only as an adjunct to the ordinary registers and indexes of an office.[a] These files are of considerable utility, especially in offices which have not a staff of referencers to search through the indexes of previous years in order to find rulings on any given point. But it must be borne in mind that matter which finds its way into stock files is often to be had at first hand in the Legislative and Financial Codes of the Government of India or the Board's Standing Orders. Only such proceedings as are not embodied in the Standing Orders or in the Codes need ordinarily be put into stock files, and only one stock file should be maintained for each subject. Clerks should not be allowed to make up private files for themselves or to take them away on their transfer to other offices.

[a] B.P. 719, d. 8-11-87. [a] B.P. 155, d. 24-4-96.

Note.—(1) Originals should not be removed from the record shelves for the purpose of being put into stock files. If additional spare copies of printed proceedings are required for stock files in Divisional-offices, application may, if necessary, be made to the Board; but it will often be possible to supply Divisional-officers from the Collector's office.

B.P. 155, d. 24-4-96.

(2) When it is desired to make up stock files in Taluk offices, Collectors should apply to the Board for extra spare copies of its proceedings.

B.P. 704, d. 19-12-93.

2. *Maintenance.*—The maintenance of each stock file should be entrusted to a responsible clerk who deals with the subject and should therefore be in a position to judge whether any letter or proceedings should go into the file or not.

B.P. 155, d. 24-4-96.

3. *Examination.*—If stock files are to be of real use in the disposal of papers, heads of offices should examine the files from time to time and satisfy themselves that all the latest orders on each subject have been embodied in them.

B.P. 155, d. 24-4-96.

168. Confidential papers—*How and by whom dealt with.*—Confidential papers should not pass through an office in the usual course. Only the head of the office and a few trustworthy clerks (whose names should be noted) should deal with such papers. Confidential papers should pass from hand to hand either by personal delivery or under sealed cover.

2. *Registration.*—The entries in the ordinary office registers and diaries should be made from slips furnished by the confidential clerk who deals with the paper, and should be very general, being sufficient merely to render it possible for the papers to be traced, and referring to a separate register. This separate register should be kept by the confidential clerk, and should be in the same form and contain the same particulars as the general registers kept for ordinary correspondence.

3. *Custody.*—Confidential papers should not be mixed up with ordinary papers, but should be separately recorded and kept under the personal custody of the confidential clerk. If printed, the spare copies should be treated with the same care as the originals.

4. *Printing and despatch.*—[a] When confidential papers are sent to other offices by post or otherwise they should be placed in double envelopes, the inner envelope being sealed, marked 'Confidential' and superscribed with the addressee's name alone and the outer envelope with his official designation

without his name.[a] [b]Both envelopes shall be of strong material, the inner one being as nearly as possible of the same size as the outer one[b]. As few copies of confidential papers should be printed as possible, and a register should be maintained showing the number of copies printed and the persons to whom they have been distributed.

[a] B.P. 74, d. 15-4-08. [b] B.P. 234, d. 3-10-08.

5. *Circulation to subordinate officers*—(i) *Printed papers.*—Only one spare copy of printed confidential Government Orders or Board's Proceedings will be furnished to Collectors. The original should be retained in the Collector's custody, and the spare copy circulated to those officers in the district to whom the contents of the documents should, in the opinion of the Collector, be made known. All such officers should maintain and retain in their own custody a register of confidential papers, showing the number and date of each paper, the date of receipt by the officer, the date on which, and the designation of the officer to whom, it has been passed on, and containing an abstract sufficiently full to enable an officer who had not seen the paper to readily comprehend its contents and intentions. The last recipient should sign the endorsement finally, returning the paper to the Collector. The spare copy should be filed with the original.

Note.—Collectors may make their own arrangements in regard to the distribution of confidential papers other than Government Orders or Board's Proceedings.

(ii) *Manuscripts.*—In the case of manuscript confidential proceedings and orders, the Collector should have a certified copy made in his office, and should adopt the same procedure in regard to its circulation to subordinate officers as that prescribed in clause (i).

6. *Transfer of custody.*—Whenever there is a change of officers, the relieved officer should either personally hand over to the officer who relieves him the key of the receptacle in which the confidential papers are deposited, or should send the key to him in a sealed cover.

B.P. 216, d. 28-5-94. G.O. 453, Pub., d. 22-6-94.

PART IV.—ARRANGEMENT, PRESERVATION, AND DESTRUCTION OF RECORDS.

169. Custody of records—*General mode of arrangement.*—The following rules should be observed in arranging papers in the record-room:—

(1) A separate shelf or space must be set apart for each department of business.

(2) On the front of the shelf the name of the department to which the papers therein lodged appertain should be legibly and durably written. A printed label in bold characters will answer well.

(3) The front and sides of the shelf in which papers of permanent value are lodged, *e.g.*, old survey records, should be fitted with wire work so as to admit of the free circulation of air.

(4) Great care must be taken to tie the papers securely, so that they cannot slip out of the bundles. It is better not to use open shelves, unless the openings are fitted with perforated zinc or wire netting.

B.P. 1379, d. 10-3-65.

Note.—(1) Correspondence anterior to the introduction of the disposal number system should be merely sorted by its date according to years, and need not be re-arranged by

subjects nor indexed. Dufters once sorted in this manner can easily be sorted again for destruction when they become old enough for that purpose.

Old records should be arranged as follows :—

(a) Settlement registers and books, etc., should be arranged in almirahs and catalogued.
(b) Maps should be neatly rolled up and put away in cages, the survey number and name of each village being legibly written on the cage.
(c) Dufters should be placed chronologically on record shelves or stands and neatly arranged.
(d) All the record shelves or stands should be numbered and divided into compartments. The number of the shelf or stand and the number of the compartment should be legibly painted thereon.
(e) A list in book form should be kept to show the contents of the dufters in each stand or compartment, thus—

Shelf No. 4, compartment No. 3.
Dufter No. 1, *Fort St. George Gazette*, 1891.
„ No. 2, *Fort St. George Gazette*, 1891.
„ No. 3, *Fort St. George Gazette*, 1892.
Stand No. 6, Compartment No. 8.
Dufter No. 1, Taluk Accounts-Current, 1890–92.
„ No. 2, Taluk Deposit Registers, 1890–92.

B.P. 704, d. 19–2–93. B.P. 407, d. 11–11–95.

(2) The papers referred to in Standing Order No. 165, paragraph 1 (ii) and note 2 to paragraph 21, which are excluded from the operation of the disposal number system, should be either filed or tied in bundles. Those mentioned below should be neatly arranged on record shelves or stands, in the manner indicated in clauses (d) and (e) of Note 1 :

(1) *Fort St. George Gazettes.*
(2) *District Gazettes.*
(3) Income-tax registers.
(4) Registers and accounts prepared under the Loan Acts (other than periodical returns).
(5) Shroff's chittas.
(6) Cash (nagadi) chittas —Permanent advance accounts, etc.
(7) Registers and accounts maintained under the Special Funds Code.
(8) Deposit registers—
Revenue.
Criminal.
Civil.
(9) Accounts-current.
(10) Register of stamps and stamped papers.
(11) Public Works Department and Local Fund Engineer's cheque books, voucher lists, etc.
(12) Duplicate tandals (village daily collection accounts and remittance list).
(13) Minor irrigation accounts and registers.
(14) Village manual accounts.
(15) Taluk manual accounts and registers (other than jamabandi and statistical returns).
(16) Magisterial diaries.
(17) Registers of Magisterial fines and other Criminal Code registers prescribed by the High Court.

B.P. 704, d. 19–12–93. B.P. 107, d. 31-3-97.

12. *Arrangement of papers dealt with under the disposal number system.*—All numbered disposals, whether indexed or not, should be arranged in chronological order and put into record racks or shelves. They should be tied up in bundles, not inconveniently bulky, between dealwood boards, on the upper one of which should be pasted a printed slip showing the first and last number in the bundle. 'Lie-overs' and 'Lodged' papers should be arranged separately according to the current numbers.

B.P. 742, d. 24–12–92. B.P. 658, d. 16–11–93.

Note.—(1) It is essential that the records should be methodically arranged as papers are received, and that they should not be allowed to get into such disorder that it is necessary to apply for a special establishment to put things straight.

(2) Records relating to darkhasts, patta transfers and relinquishments should not be put away among the records immediately after the despatch of the orders, but should be

handed over to the disposing clerks by the Record-keeper after the necessary entries have been made in the Record Issue register. The disposing clerk should keep the papers till jamabandi is over, and should then return them to the Record-keeper with an office-note.

B.P. 407, d. 11-11-95.

(3) The Record-keeper is responsible for every disposal as soon as he has initialled the corresponding item in the disposal list.

B.P. Mis. 1288, d. 16-3-96.

3. *Arrangement of village accounts in taluk records.*—Village accounts should be classified and arranged in the taluk record-room as shown below; the accounts of each village in each class should be put together and the villages classed by firkas :—

Description and number of accounts—

Class I—Birth and death register, No. 19, *sections I and II.*

Class II—Important descriptive accounts—

Adangal, No. 2.
Register of changes, No. 3.
Irrigation accounts, Nos. 8, 8 (*a*) and 8 (*b*).
Abstract statement of settlement, No. 12.
Individual chitta, No. 10.

Class III—Jamabandi and miscellaneous accounts—

Monthly cultivation account, No. 1.
Rainfall and water-supply, No. 20.
Jamabandi statements, 2 (*a*), 2 (*c*), 3 (*a*), 10 (*a*), 4, 5, parts I to III, 6, 6 (*a*), 7 and 9.

Class IV—Cash Accounts, Nos. 13, 14, 16, 17, 14 (*a*), 14 (*b*) and 14 (*c*).

Class V—Statistical accounts—

Vital statistics, No 19, section III.
Agricultural stock, No. 21.
Changes in ayakat, No. 2-E.
Area cultivated and irrigated and outturn, Nos. 2-B, and 1-A.
Statement of irrigation sources, No. 2-D.
Rent-roll, No. 23, sections I and II.
Statement of minerals worked, No. 24.

B.P. 255, Sett., d. 27-6-93.
B.P. 1, Sett., d. 6-1-96.
B.P. 226, Sett., d. 11-9-96.
B.P. 107, d. 31-3-97.

4. *Access of karnams to taluk records.*—Karnams should not be allowed to have access to the taluk records, except under proper supervision and with the express permission of the Tahsildar or Taluk Head Accountant, and should only be allowed to examine papers in the presence of a person deputed by either of the above-named officers to exercise such supervision.

B.P. 4323, d. 9-10-71.

5. *Record Issue Register.*—When papers are taken out of the record-room for reference [a] an entry to that effect should be made in the Record Issue register [a] and a slip containing the particulars mentioned in Standing Order No. 165, paragraph 14 *supra*, should be substituted for every paper so removed. The person taking papers out of the record-room should be held responsible for their being returned as soon as possible.

B.P. 742, d. 24-12-92.
[a] B.P. 77, d. 19-3-98.

Note.—The Record-keeper should maintain a register in the following form :—

Register of papers issued from and returned to the record-room.

Serial number of requisition.	Number and date of the disposal or other description of the document required.	Date of issue from the records.	Current number, if any, for which taken; otherwise purpose for which taken.	Signature and designation of the clerk taking.
1	2	3	4	5

Initials of Record-keeper or assistant delivering.	Date of return.	Signature and designation of the clerk returning.	Initials of Record-keeper or assistant receiving.	Remarks.
6	7	8	9	10

B.P. 92, d. 16-5-04.

He should verify the entries in this register once a month with reference to the current number for which the disposals were taken.

B.P. Mis., 1288, d. 16-3-96. B.P. 77, d. 13-3-98.

6. *Alterations in public records.*—Interlineations and corrections in public documents must be initialled by the person signing the papers; and if interlineations and corrections are found in papers passing through the hands of Tahsildars and Taluk Head Accountants, they must be initialled by those officers, should the initials of the person who signed the papers be not then obtainable.

Note.—(1) Gumastas in charge of taluk records should carefully examine every paper delivered to them for the purpose of being put into the record, and they should bring to the notice of the Tahsildar or Taluk Head Accountant any interlineations or corrections in order that they may be initialled.

(2) Revenue Inspectors should, during their tours, examine and initial all interlineations and corrections in the village accounts which are in the charge of karnams, who should be warned that the practice of inserting interlineations and corrections in accounts without duly attesting them will be severely noticed.

(3) Divisional Officers should, during their annual examination of cash balances, see that these rules are strictly conformed to, and should report the result to the Collector.

B.P. 4323, d. 9-10-71.

7. *Preservation and Destruction of Records*—(i) *List of Records to be retained or destroyed.*—[a] A complete list of records to be retained as well as of those to be destroyed, is given in Appendix XIII.* [a] [b] The treasury records falling under items [c] 1 to 33[c] under (*b*) Collector's treasury, items 1 to 4, under (*c*) Cash-keeper's records and items 1 and 2 under (*d*) Accounts, in the

* Vol. II, page 543.

above appendix, should not be destroyed without a certificate being first obtained from the Accountant-General that there are no unsettled objections relating to them.[b]

[a] B.P. 2016, d. 8-7-85.
[a] B.P. 428, d. 21-7-93.
[b] B.P. 125, d. 3-7-03.
[c] B.P. 2041, Mis., d. 2-7-09.
[c] G.O. 1875, Mis., d. 12-7-09.

Note.—(1) Collectors are not debarred from retaining either permanently or for longer periods than those prescribed in the appendix, any records included under the class 'to be destroyed' which, for any special reasons, they may consider it desirable to preserve. Similarly, records which, though included under the class 'to be retained,' are of a purely routine character may be destroyed by Collectors at their discretion.

B.P. 428, d. 21-7-93

(2) Police weekly circulars may be destroyed after one year, unless the Collector specially orders otherwise.

B.P. 686, d. 4-12-93.

(3) The originals of Board's Proceedings and Government Orders may be retained or destroyed according to the rules laid down in Appendix XIII,* and surplus copies destroyed.

B.P. 428, d. 21-7-93. B.P. 551, d. 23-9-93.

(4) [a] Divisional-officers have been empowered to order the destruction of useless records in their offices. [a] [b] Similar powers have been conferred on Tahsildars in respect of taluk records, but it is the duty of the Divisional-officer to see that the power is properly exercised by Tahsildars.[b]

[a] B.P. 232, d. 26-6-96. [b] B.P. 351, d. 20-12-98.

(5) The rules for the destruction of records under the disposal number system are given in Appendix XIV.†

(ii) *Selection of papers to be destroyed.*—Papers for destruction should be selected from the 'D' disposal list prescribed in Standing Order No. 165, paragraph 21 *supra*. This list should be submitted to some responsible officer for sanction, and a stamp 'Destroyed' impressed on each entry in the disposal list after destruction. The docket sheet may be retained in the records; or where there are no docket sheets, dummy slips may be inserted.

B.P. 5, d. 6-1-96.

Note.—(1) The selection of papers for destruction from the taluk records should be made by the Tahsildar or Deputy Tahsildar, and endorsed by the former with the necessary orders. Divisional-officers should, during their tours of inspection, carefully scrutinize the list of records assigned for destruction in taluk offices.

B.P. 165, d. 11-5-96. B.P. 351, d. 20-12-98.

(2) The rules regarding the destruction of records apply equally to papers filed as to those bundled.

B.P. 165, d. 11-5-96.

(3) [c] Such records marked for destruction and relating to wards' estates [d] as were received, or are the office copies of papers issued, during the Court's management., [d] may be handed over to the proprietors concerned immediately after the restoration of their estates, if they ask for them.[c] [e] The whole of the manager's records, with the exception of confidential papers, may also be handed over to the proprietors when making over charge of their estates.[e]

[c] C.P. 594, d. 6-3-90. [d] G.O. 2741, d. 19-8-10.
[e] C.P. 1350, d. 29-5-90.

(iii) *Mode of destruction.*—[f] Judicial records, books and papers of the Collector's office which have to be destroyed should be burnt in the presence of the Record-keeper.[f] [g] Other records which are no longer required may be destroyed by means of jail labour whenever such a course is practicable. In such cases a note should be taken of the weight of the papers sent to and received back from the jail, so that there may be no doubt as to the fact of

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* Vol. II, page 543. † Vol. II, page 566.

their destruction.[g] If it is decided to sell useless records as waste paper, [h] care should be taken to see that every page is torn into small pieces and soaked in water before it is disposed of by sale.[h]

[f] B.P. 385, d. 12–2–83.
[f] B.P. 882, d. 12–3–84.
[g] B.P. 72, d. 4–2–90.
[h] B.P. 7803, d. 27–11–62.
[h] B.P. 2016, d. 8–7–85.

(iv) *Destruction of magisterial records.*—The rules for the destruction of records given above apply only to non-magisterial records in revenue offices. The destruction of magisterial records in these offices should be made in accordance with the instructions of the High Court of Judicature printed as Appendix XV.*

B.P. 43, d. 16–2–10. G.O. 995, d. 29–3–10.
B.P. 106, d. 19–4–10.

(v) *Records of Revenue Inspectors and Land Records Inspectors.*—The following records of Revenue Inspectors and Land Records Inspectors should be transferred to the taluk office at the time noted against each :—

Nature of record.	Time when the record should be transferred to the taluk office.
(1) Registers of patta transfer applications.	At the close of the fasli year to which they relate.
(2) Current and disposal registers.	One year after the close of the year to which they relate.
(3) Diary note-books	One year after the close of the year to which they relate.
(4) Office copies of reports and returns submitted to Tahsildars and of takids to village officers.	As soon as the file is closed.

B.P. 181, Sett., d. 31–5–07.

8. *Inspection of record-room.*—[a] Occasional inspections should be made by the Collector and Divisional-officers to ensure the records being taken proper care of.[a] [b]In regard to old survey accounts and other valuable records, the Collector should examine them occasionally in person, and when any records are found to be in a state of decay, authentic copies of them should be prepared.[b]

[a] B.P. d. 30–1–54; (M., Vol. I, p. 11 of 1854). [b] B.P. d. 24–5–24; (M., Vol. 1, p. 22).

9. *Report on the condition of records*—(i) *Report to Board.*—A report on the state of the records in [c] each Collector's office [c] should be submitted to the Board for each calendar year before the 1st March following. Information should be furnished under the following heads :—

(1) As to the state of the library, whether the Acts and Standing Orders are kept corrected up to date, and maps, etc., are carefully preserved.

Note.—The duty of maintaining the office copies of the Board's Standing Orders and of the files of Regulations and Acts, both Imperial and Local, corrected up to date rests, in the case of the Collector's office, with the English Head Clerk (*vide* Standing Order No. 160, paragraph 4 *supra*). Subordinate officers should also be required to make the necessary corrections in their office copies of the Standing Orders and Acts, as they will thereby be saved much trouble, frequent references and many mistakes.

B.P. 8525, d. 27–11–66.
[c] B.P. 155, d. 7–6–10. [c] G.O. 1657, d. 19–5–10.

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* Vol. II, page 568.

(2) Whether the record room is in good repair, protected from white-ants and water-tight, and whether it is kept clean and secure from entry at all points and sufficiently lighted.

Note.—The condition of the records should be clearly and concisely stated, and it should in all cases be reported whether steps have been taken to remedy the defects brought to notice.

B.P. 34, d. 2–2–95.

(3) Date and number of the last disposal file entered in the Disposal list.

(4) Date and number of the last disposal file handed over to the Record-keeper.

(5) Total number of files indexed, and number and date of the last disposal file indexed.

(6) Whether old records are periodically destroyed, and if so what records were destroyed during the year of report.

Note.—It is unnecessary to enter long lists of records actually destroyed during the year. It will be sufficient if information is furnished as to the number of papers, or, if this is impracticable, the number of bundles destroyed, with a brief description of the nature of the papers, *e.g.*, Treasury, Income-tax, &c.

B.P. 34, d. 2–2–95. G.O. 1657, d. 19–5–10.
B.P. 155, d. 7–6–10.

(7) Whether [a] records relating to the periods prior to the introduction of the disposal number system and those excluded from it [a] are methodically arranged. [b](*See* note 1 to paragraph 1 of Standing Order No. 169.)[b]

[a] G.O. 3391, d. 16–12–08. [b] G.O. 1791, d. 31–5–10.
[b] B P. 161, d. 7–6–10.

(8) Whether village accounts are arranged as prescribed in Board's Proceedings, No. 255, Settlement, dated 27th June 1893.

Note.—These details should be submitted in tabular form, the Collector's covering letter containing such remarks as may be necessary.

B.P. 74, d. 14–2–94. B.P. 173, d. 15–5–96.

(ii) *Divisional-officers' reports.*—Every Divisional-officer is required to submit to the Collector an annual report on the condition of the records in his own office and in each subordinate office in his division [c] furnishing information under the heads prescribed above.[c] These reports should be carefully scrutinized, and reviewed by the Collector as briefly as possible, only the salient features of the work accomplished during the year being noticed. [c] The Collector will submit a copy of the review for the Board's information with the annual report for his own office. In reviewing the record reports, the Collector should notice how far the orders relating to the taluk records passed on the annual inspection reports submitted under Board's Standing Order No. 183 (4) have been carried out.[c]

B.P. 34, d. 2–2–95. B.P. 137, d. 6–5–95.
[c] G.O. 1657, d. 19–5–10. [c] B.P. 155, d. 7–6–10.

10. *Government of India's directions regarding records.*—The directions circulated by the Government of India for the storage, arrangement and preservation of Government records are given in Appendix XVI.* They apply in their entirety only to the records of the Government of India and should be followed *mutatis mutandis* in subordinate offices.

G.O. 102, Pub., d. 9–2–05. B.P. 63, d. 20–3–05.

* Vol. II, page 579.

170. Official libraries—*General Rules.*—[a] The books in each office should be kept as much as possible in one place and placed under the custody of the Record-keeper, the Head Clerk, or the Librarian.[a] [b] A revised catalogue should be prepared from time to time, and missing books should be accounted for. No book should be removed from the Library without the permission of the head of the office. When a book is removed, a receipt must invariably be furnished by the officer removing the book; the receipt should be returned to him or cancelled when the book is returned to the Library.[b]

[a] G.O. 599, d. 16-4-78. [b] B.P. 10965, d. 13-12-76.
[b] B.P. 51, d. 15-3-04.

Note.—(1) Every officer on receiving charge of an office to which a library is attached, should satisfy himself that the library is in good condition, and unless he reports at once that the books are out of order or that any volumes are missing, it will be assumed that he received the library in good order, and he will thenceforward be personally responsible for any defects which he could have noticed by inspecting the library on his arrival.

(2) When a new librarian, takes charge, he will be liable to be held responsible for the loss of any book shown in the library catalogue which is not reported by him as missing for within a month of his taking charge.

B.P. Mis., 2571, d. 27-7-05. B.P. 198, d. 31-8-05.

(3) The volumes of the Board's Standing Orders and of the High Court's Rulings supplied for the use of each office should be entered in the Library catalogue, and should not be carried away by an officer on his transfer to another district.

B.P. 10965, d. 13-12-76. B.P. 51, d. 15-3-04.

2. *Binding.*—(i) All periodical publications such as the Gazettes, Acts of the Imperial and Local Legislatures, Indian Law Reports, Circulars of the High Court and the Accountant-General, etc., should be filed carefully, each file being entered in the Library catalogue, and bound [c] as soon as the index is received [c] either at the district press or by the office muchis. There should be two files of Acts corresponding to the Imperial and Local Legislatures, respectively; these as also reprints of modified Acts issued by either the Government of India or the Madras Government, should be bound periodically into volumes of a convenient size—Imperial Acts into yearly volumes and Local Acts every three years, the years contained in each volume being shown in a printed label on the back. The twelve monthly parts in each series of the Indian Law Reports should be reckoned as one volume and bound accordingly at the end of the year.

(ii) Other periodical publications should, as a rule, be bound into yearly volumes.

B.P. 51, d. 15-3-04. [c] B.P. 252, d. 27-9-12.

171. Collectors' Standing Orders—(i) *Contents.*—All orders of Collectors which are of permanent value, especially circulars applying to all taluks, should be printed on separate sheets of the District Gazette, in the same way as police and village sheets are printed, so that on receipt in the taluks they can at once be detached from the Gazette and filed separately under the heading 'Collector's Standing Orders.' From the files of District Gazettes in their records Collectors should have all past orders of a like nature carefully collected from the date of the commencement of the District Gazettes, and should then reprint them in the same form in their District Gazettes. All other orders of permanent value, which may be found from time to time in other records than the District Gazette, should also be similarly reprinted so that the volume of Collector's Standing Orders may be as complete as possible.

(ii) *Indexing and Revision.*—The whole should be indexed and triennially revised. Copies should be communicated to every Divisional and Taluk office, so that no subordinate may be ignorant of them. They should be kept separate from the reprints of the Board's Standing Orders.

(iii) *Exchange.*—Collectors should exchange copies of their Standing Order Books, so that all districts may have the benefit of each collection.

B.P. 1995, d. 10–8–82. B.P. 574, d. 22–8–89.

PART V.—PETITIONS, THEIR TRANSMISSION AND DISPOSAL.

172. Petitions—

SECTION (i).—PRESENTATION OF PETITIONS (INCLUDING REVIEW PETITIONS AND APPEALS).

Receipt of petitions—(i) *Petitions to be received by Government officers.*—Petitions may be either presented in person or sent through the post. They should be received, [a] whenever, by whomsoever, [a] and in whatever language they may be presented.

[a] B.P. 5945, d. 21–8–66.

(ii) *Revenue officers to hold personal communication with petitioners.*—Collectors and Divisional-officers should set apart a portion of at least three days in the week for personal communication with ryots and others having matters of complaint. An officer's accessibility to the people is of the utmost importance, both as a matter of justice to persons having grievances to be redressed or representations to make, and as a check on the officer's own establishment.

B.P. 5945, d. 21–8–66.

Note.—Collectors and Divisional officers should fix an hour for hearing petitioners in person, and should keep to that hour as far as the exigencies of business will permit. [h] When petitions are presented after the hour so set apart but during office hours and the head of the office is unable to receive them in person, the head ministerial officer should receive them and endorse on them the date of presentation and his initials [h].

B.P. 1422, d. 13–5–85. B.P. 1849, d. 20–6–85.
[h] G.O. 1200, d. 12–4–10.

2. *To whom complaints should be addressed in the first instance.*—Persons having cause of complaint against any Revenue official should, in the first instance, seek redress from the Divisional officer, and if his orders do not afford the relief sought for, an appeal may be preferred to the Collector. Petitions addressed to the Board and Government before relief has been sought from the local authorities will not be considered on their merits.

B.P. d. 30–7–56, (M. Vol. II, p. 72 of 1866).

3. *Petitions by public servants to be addressed through superior officers.*—Appeals preferred by Revenue officials should be transmitted in every case through the officer whose orders are appealed against. [b] Village officers, need not, however, follow this procedure [b], [c] except when they appeal to any authority higher than the Collector.[c]

B.P. 2415, d. 2–10–82. [c] B.P, 2757, d. 14–9–83. [c] B.P. 368, d. 29–9–96.
[b] B.P. 134, d. 3–6–98. [c] B.P. 442, d. 7–12–95. [c] B.P. 179, d. 30–7–02.

4. *Size and quality of paper to be used for petitions.*—[d] Petitions should be written in half margin [d] [e] on durable paper 13 inches long by 8½ inches wide. [e]

[d] B.P. 218, d. 7–3–88. [e] B.P. 1064, d. 15–6–81.

5. *Completeness of petitions.*—[f] Petitions should be complete, and all documents necessary for their disposal should be forwarded with them. Appeal petitions should be accompanied by authenticated copies of the orders appealed against.[f] [g] Enclosures should be attached to petitions by means of stout thread.[g]

[f] B.P. d. 4–4–33 (M. Vol. I, p. 146). [g] B.P. 1064, d. 15–6–81.
[1] B.P. Mis. 977, d. 5–4–98.

6. *Stamping of petitions.*—Petitions and enclosures to them should be stamped when necessary according to the scale of rates prescribed in schedules I and II to the Court Fees Act.

Note.—(1) Appeal petitions addressed to the Board should be stamped with a court-fee stamp or stamps of the value of two rupees and supplemental and miscellaneous petitions to the same authority should bear a court-fee stamp or stamps of the value of one rupee. [a] Appeals or applications relating to darkhasts for land, however, need not be stamped.[a] Copies attached as enclosures to petitions should also be stamped at the rate of eight annas for every 360 words or fraction thereof. [b] In the case of appeals against departmental punishments presented by public servants of all classes (other than village officers preferring an appeal in virtue of a right conferred by law, *e.g.*, under Madras Act I of 1889, II of 1894, or III of 1895) neither the petitions nor the enclosures thereto need be stamped. Similarly appeals against orders of appointments preferred by claimants to non-hereditary village offices and the connected documents need not be stamped.[b]

[a] G.O. 1203 (Confdl. 145), d. 1–11–04. [a] G.O. 1225, d. 9–11–04.
[b] B.P. 305, d. 13–9–97. [b] B.P. 284, d. 15–12–04.
[b] G.O. 1204, d. 1–11–04. [b] B.P. 3 (Confdl. 3). d. 5–1–05.

(2) [c] The ruling contained in the concluding portion of note 1 above applies equally to appeals preferred to the Collector or Divisional Officers.[c]

[c] B.P. 341, d. 13–10–97.

(3) *Checks against fraud*—

[Section V.— Chapter VII of the Stamp Manual.]

a (i) Special precautions should be taken against the admittance of forged adhesive stamps into revenue courts, since it is easier to forge them than to forge impressed stamps. Forgeries of general, judicial, postage, or telegraph stamps are to be reported as soon as they come to light.

(ii) Every officer presiding over a court or office and receiving a document liable to stamp duty under the Court Fees Act and stamped with adhesive stamps should, after satisfying himself that the document is properly stamped, see that a date-stamp is applied to it in such a manner as to cover or touch some part of the stamps, but not as to obliterate the entries on them or to render the detection of forgeries more difficult. The stamps should then be cancelled by punching out the figure-heads. The punch used for this purpose should be large enough to remove the figure-head completely.

If a document is insufficiently stamped the date stamp should not be applied to the stamps on it nor should the stamps be cancelled by punching out the figure-head. The document should be returned to the parties concerned for resubmission properly stamped. Stamps affixed to documents in excess of legal requirements should be returned also undefaced.

In order to prevent fraud on the part of ministerial servants in a Court or office, who might connive at old punched adhesive stamps being used again, the record-keeper of every court or office shall, as soon as the record is made over to his custody, punch a second hole in each adhesive stamp with a wad-cutter punch of diamond shape before putting the document into the record room. This second punching should not remove so much of the stamp as to render it difficult to ascertain its value or nature. Impressed court-fee stamps need only be cancelled or punched as required by section 30 of the Court Fees Act.

(iii) The court or office issuing documents liable to stamp duty such as copies, certificates, etc., shall cancel the stamps affixed to them before issue, by punching out a portion of each stamp in such a way as not to remove either the figure-head, or that part of the stamp upon which its value is indicated. As an additional precaution, the signature of the officer attesting the document, with the date, should be written across the stamp and upon the paper on either side of it, as is frequently done by persons signing stamped receipts.

(iv) It is the duty of every officer to whom a document liable to stamp duty under the Court Fees Act is submitted for orders to see that any adhesive stamps on it have been properly punched. The section head or other responsible ministerial officer submitting papers for orders shall see that all adhesive stamps on them have been punched and defaced as

directed in clause (ii) above and any section head or other ministerial officer submitting a document bearing an unpunched adhesive stamp shall be required to pay that value of the stamp.

Officers receiving documents liable to stamp duty under the Court Fees Act should also look at the date of sale recorded on adhesive stamps and, whenever it appears to be suspiciously remote, should enquire into the history of the stamp in question.

(v) The use of rubberstamps for the purpose of overprinting court-fee stamps as a check against fraud is objectionable and should not be permitted, as, if allowed, there is considerable danger of their being applied so as to cover the whole or greater part of the stamp operated on, thereby rendering detection of forgery more difficult and perhaps impossible. There is no objection to the use of a perforating instrument such as is allowed by the Postal Department to be employed in the case of postage stamps; but any such instrument must be submitted to the Board for approval before its use is sanctioned.

B.P. 539, Separate Revenue, d. 16-12-97.

(vi) The Professor of Chemistry and Chemical Examiner, Medical College, Calcutta, has been appointed to act as referee in special cases of stamp forgery. References regarding forged stamps may be made to him.

B.P. 27, Separate Revenue, d. 29-1-98.[a]
[a] B.P. 192, d. 23-7-10.

7. *Review petitions.*—Petitions for a review of orders once passed will be rejected unless they contain new or additional information having a material bearing on the case. When this condition is fulfilled, the orders may be revised. [b] Orders passed in the exercise of statutory powers cannot be reviewed by the officer or authority which passed them unless there is specific statutory provision for reviewing them.[b]

B.P. 139, d. 14-2-88. B.P. 137, d. 13-4-96.
[b] G.O. 3307, d. 12-10-10.

8. *Limitation for appeal petitions*—(i) *To the Collector or the Divisional-officer.*—[c] Appeals preferred to the Collector or a Divisional-officer against departmental orders, such as dismissal, suspension, degradation or fine should be filed within 30 days [c] [d] from the date of communication of the order to the party concerned.[d] The time for presenting appeals from orders passed in darkhast cases, from orders under the Revenue Recovery Act and Regulation IX of 1822, and from decrees in suits under Act III of 1895, is prescribed in Standing Orders Nos. 15,* 41,† 158‡ and 154,§ respectively. [e] Appeals to the Collector against any decision or order passed by the Divisional-officer under the Land Encroachment Act, III of 1905, should be presented within sixty days from the date of the decision or order.[e] [f] Appeals to the District Collector under section 189 of the Madras Estates Land Act I of 1908 should be presented within thirty days of the order or decree appealed against, excluding the time taken to obtain a copy of the order or decree. [f] [g] In all other cases the appeal time is limited to three months.[g]

[c] B.P. 932, d. 9-7-80.
[c] B.P. 90, d. 28-2-93.
[c] B.P. 555, d. 27-9-93.
[c] B.P. 493, d. 13-11-94.
[d] B.P. 243, d. 8-6-94.
[e] B.P. 354, d. 12-12-06.
[f] G.O. 2731, d. 18-8-10.
[f] B.P. 270, d. 29-9-10.
[g] B.P. 708, d. 9-12-92.
[g] B.P. 493, d. 13-11-94.

Note.—(1) The Collector can, if he chooses, admit appeals presented out of time, on good and sufficient cause being shown for the delay.

B.P. 316, d. 11-5-89. B.P. 90, d. 28-2-93.
B.P. 493, d. 13-11-94.

[(2) When an order of suspension or dismissal is not passed in the presence of the officer affected by it or is not communicated to him in person, the period allowed for

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* Paragraph 14.
† Paragraph 12.
‡ Paragraph 7.
§ Paragraphs 13 and 14.

presenting appeals should be reckoned from the date of communication of the order, exclusive of the time taken in obtaining copies thereof, as well as of the time necessary for the transmission of the copies by post when they are so transmitted.

B P. 243, d. 8-6-94.

(ii) *To the Board.*—Appeals to the Board against departmental orders of dismissal, suspension, degradation or fine should be filed within forty days from the date of communication of the Collector's order, exclusive of periods excepted in note 2 to clause (i) *supra.* The time for appealing against orders passed in darkhast cases is forty days. [a] Appeals to the Board against any decision or order passed by the Collector under the Land Encroachment Act, III of 1905, should be presented within sixty days from the date of the decision or order.[a] [b] Second appeals to the Board under section 190 of the Madras Estates Land Act I of 1908 should be presented within 60 days of the order or decree appealed against, excluding the time taken to obtain a copy of the order or decree.[b] In all other cases the appeal time is limited to three months.

B.P. 493, d. 13-11-94. [a] B.P. 354, d. 12-12-06.
[b] G.O. 2731, d. 18-8-10. [b] B.P. 270, d. 29-9-10.

Note.—(1) It will be sufficient if the appeal petition reaches the hands of the officer against whose order the appeal is preferred, and through whom it should be submitted within the time allowed for appeal.

B.P. 210, d. 26-6-95-

(2) As regards appeals against orders inflicting fines, see Standing Order No. 152, paragraph 3 *supra.*

(3) The Board may, if it chooses, admit appeals presented out of time on good and sufficient cause being shown for the delay.

B.P. 354, d. 12-12-06.

9. *Admission of appeals.*—No second appeals will be admitted from subordinates whose appointment vests in the Tahsildar or Deputy Tahsildar.

G.O. 1696, d. 28-6-09. G.O. 2651, d. 27-9-09.
B.P. 227, d. 4-10-09.

10. *Re-admission of appeals.*—When an appeal is rejected on account of a technical defect or omission which admits of a remedy, it should be stated in the order rejecting the appeal that the omission should be supplied within a specified time, failing which the appeal will be liable to rejection. One month should ordinarily be long enough to allow of the correction of initial errors, but the definition of the time is left entirely to the discretion of the Collector.

B.P. 39, d. 2-2-97.

11. *Board's petition rules.*—The rules for the submission of petitions to the Board are given in Appendix XVII.*

12. *Government memorial rules.*—The rules for the submission of petitions to Government are printed as Appendix XVIII.† [c] They should be read and explained to the people when assembled at Collectors' offices for the annual settlement.[c] [d] Their substance should also be occasionally published in the District Gazettes.[d]

[c] B.P., d. 14-2-42; (M., Vol. I, p. 324). [d] B.P., d. 29-5-37; (M., Vol. I, p. 231).
[d] B.P., d. 21-9-59; (M., Vol. III, p. 214 of 1859).

13. *Rules for the submission of memorials to the Government of India and the Secretary of State.*—The rules for the submission, receipt and transmission

* Vol. II, page 581. † Vol. II, page 586.

of memorials and other papers of the same class addressed to the Government of India, to the Secretary of State and to the Houses of Parliament, respectively, are given in * Appendices XIX, XX and XXI.

14. *Communication to His Majesty.*—All communications offering congratulations or sympathy to His Majesty the King, to the Members of the Royal family, or to high officials in England, whether they are telegrams or not, should be forwarded to the Chief Secretary to Government with the request that they may be duly transmitted; they will then be forwarded through the Government of India. In no case should the communications be addressed to the Government of India direct.

G.O. 460, Pol., d. 15-7-93.

SECTION (ii).—TRANSMISSION OF AND REPORT ON PETITIONS.

15. *Transmission of petitions.*—[a] Petitions addressed to a higher authority should always be transmitted by the officer receiving them, even though they are liable to be summarily rejected by such authority under paragraph XII of the petition rules in Appendix XVII†, unless the officer receiving them is empowered to return or withhold them under paragraph XVII of the rules. Unless the petition is barred by limitation, is not properly stamped, is liable to summary rejection or is inadmissible under any legal enactment or executive order, he should also submit all the connected records, with translations of the more important vernacular papers amongst them. In these excepted cases, he shall cite specifically the paragraph and clause of the rules containing the exception under which he considers that the case falls giving reasons for his view. It is left to his discretion to discuss the accuracy or validity of the statements made, inferences drawn or arguments put forward in the petition. Appeals should be forwarded promptly. Any delay exceeding a month should be explained in the forwarding report or endorsement.[a] [b] In the case of petitions addressed to the Government of India, which are appeals from orders removing or dismissing officers from the public service, and not liable to be withheld by the Local Government (*vide* ‡ Appendix XIX, section III), the records should include either the originals or copies of service registers as well as of character books, in case these latter are separately maintained.[b]

[a] B.P. 2817, d. 17-11-82.
[a] B.P. 218, d. 7-3-88.
[a] B.P. Mis., 4133, d. 22-12-02.
[a] G.O. 2731, d. 18-8-10.
[a] G.O. 279, d. 29-9-10.
[b] B.P. 206, d. 8-9-02.

16. *Punching of stamps on petitions addressed to the Board.*—Stamps affixed to petitions to the Board should not be punched by the officers forwarding them, as under the law the stamps have to be punched in the Board's office. Care should be taken to protect the stamps from being abstracted or tampered with while they are passing through subordinate offices.

B.P. 2817, d. 17-11-82.

17. *Reference to subordinate officers for report.*—An appeal must ordinarily be accompanied by copies of the orders appealed against, and a perusal of these papers will often justify its summary rejection. If further consideration seems necessary, the petition should be sent to the officer who passed the order appealed against and he should be called on to submit the

* Vol. II, pages 589, 592 and 596. † Vol. II, page 581. ‡ Vol. II, page 590.

full record. It should be left to his discretion to offer any remarks on the case when submitting the papers. He should not be required to submit a special report on the case till the appellate authority has satisfied itself by examining the records whether such a report is necessary and, if so, on what points.

G.O. 2731, d. 18-8-10. B.P. 270, d. 29-9-10.

18. *Replies to References on Board'spetitions.*—When petitions addressed to the Board are referred to Collectors for explanation or report, a reply should be despatched within ten days after their receipt, if the required information can be obtained from the records of the Collector's office. But if it is necessary to investigate the matters referred to in the petitions by the examination of individuals, or by reference to Tahsildars or other officers at a distance from the Collector's station, a further period of time will be allowed. Endeavour should be made in all cases to submit the necessary report within one month at the latest, as great hardship is caused to individuals when their complaints lie undisposed of for a length of time.

B.P. d. 11-12-20; (M., Vol. I, p. 9).

SECTION (iii).—DISPOSAL OF PETITIONS.

19. *Disposal of petitions during tour and at jamabandi.*—Collectors and Divisional-officers should take advantage of their tours to dispose *in situ* of all pending petitions which relate to villages in the vicinity of their camps. At the annual jamabandi also, care should be taken to dispose of all pending petitions relating to each village as it comes up for settlement. For this purpose a register should be kept of all such petitions, and the petitioners should be previously informed that their petitions will be disposed of when the settlement of their village is taken up.

B.P. 1422, d. 13-5-85. B.P. 2020, d. 9-7-85.

20. *Orders on petitions.*—Copies of orders passed on petitions should, as far as possible, be delivered to petitioners in person, by the officer passing the orders, the date of delivery being noted in the order. Where this is not practicable, the order should be sent to the subordinate Revenue officers, who will deliver it to the parties concerned, after noting on the order the actual date of delivery.

Note.—Orders of the Board and Government on revenue petitions should, on receipt by the Collector, be delivered at once to the parties if they happen to be near the Collector's station. The Collector should deliver them in person in open cutcherry if the parties attend, and, if they do not, the orders should be sent to them either by one of the Collector's peons or through the Tahsildar of the taluk where the petitioners happen to reside [d] or by post where the petitioner's postal address is known. [d] [a] When orders of the Board and Government are not addressed to a petitioner direct, the Collector should see that the purport only of the orders, or so much only of the text thereof as bears immediately on the petitioner's representations, is communicated to him. Copies or abstracts of correspondence with authorities consulted by the Board or Government are communicated to the Collector for his own information, and should not be communicated to petitioners without special permission.

B.P., d. 17-6-56; (M., Vol. II, page 58 of 1856). [d] B.P. 252, d. 27-9-12.
[a] G.O. 697, Pub., d. 4-8-03. [a] B.P. 196, d. 30-9-03.

21. *Return of enclosures.*—[b]All enclosures to petitions or appeals should be returned to the parties concerned with the orders on their petitions or appeals.[b] [c] The petitions themselves should not be returned, unless they are of a routine character.[c]

[b] B.P. 211, d. 23-5-94. [c] B.P. 233, d. 30-1-83.
[b] B.P. 554, d. 19-12-94. [c] B.P. 514, d. 22-2-83.
[b] B.P. 124, d. 26-4-95.

22. *Copies of correspondence regarding petitions.*—Save in those cases where the public interest would suffer by compliance with the application, petitioners appealing to district authorities or to the Board are entitled to copies of all correspondence relating to their case, subject to the payment of the usual stamps and fees—*Vide* Standing Order No. 173, paragraph 7 (ii) *infra*.

B.P. 81, d. 11-1-72. B.P. 1770, d. 17-8-81.

Note.—(1) Copies of orders passed on petitions should be furnished to the parties concerned free of cost. The order should contain full details of the grounds of the decision.

B,P. 46, d. 24-1-90.

(2) All officers should, when granting copy of any order subject to appeal, append a note to the copy, stating the authority to whom, and the time within which, an appeal may be preferred.

B.P. 493, d. 13-11-94.

PART VI.—INSPECTION OF PUBLIC DOCUMENTS AND GRANT OF COPIES.

173. Inspection of public documents and grant of copies—

SECTION (i).—SEARCH FOR PUBLIC DOCUMENTS.

Application for search.—Every person requiring a search to be made among the records of an office for the purpose either of inspecting a document or of obtaining copies or extracts thereof, must submit an application to the head of the office, in the form given in Appendix XXII,* stamped with a court-fee stamp of the value of one anna. In the case of records in the custody of village officials, the application should be made to the Tahsildar of the taluk in the first instance.

Art. 1 (a) of schedule II to the Court Fees Act (VII of 1870).

Note.—(1) A separate application need not be presented in respect of each document of which inspection or copy is required.

B.P. 253, d. 31-1-83. B.P. 592, d. 13-10-93.

(2) Enclosures or annexures to letters, accounts or other documents form part of the documents to which they appertain, and are not reckoned for the purposes of search as separate documents.

B.P. 253, d. 31-1-83.

(3) Applications from public servants of all classes (other than village officers who are entitled to file suits and prefer appeals under an Act of the legislature) for copies of orders relating to departmental punishments are exempt from payment of stamp duty.

B.P. 305, d. 13-9-97. G.O. 1225, d. 9-11-04.
B.P. 284, d. 15-12-04. B.P. 3 (Confl. 3), d. 5-1-05.

2. *Scale of search fees.*—When the document applied for belongs to a year previous to the current calendar year, a search fee, in court-fee stamps, according to the subjoined scale, must be affixed to the application :—

	ANNAS.
[a](*a*) Fee payable for the first document or entry applied for, or if only one document or entry is applied for, then for that document or entry	8
(*b*) Fee payable for every document or entry other than the first included in the same application, and connected with the same subject	4
(*c*) When the party does not know to which of two or more years a document or entry belongs, the fee for searching the records of every year other than the first shall be	4[a]

a B.P. 224, d. 25-10-00.

* Vol. II, page 597.

Note.—(1) Only one search fee of eight annas need be paid for all papers filed together and forming a single record. For instance, if a person applies for all the depositions relating to a magisterial case, he need only pay a fee of eight annas.

B.P. 213, d. 27-6-95.

(2) The search fee rules are applicable to Judicial as well as to Revenue records. The fees should be levied in respect of all documents of which copies are applied for in civil and criminal cases, provided that the application of the rules to Judicial records is not inconsistent with any special provisions of law, or notification having the force of law, by which Courts may be required to grant copies or to allow the inspection of documents free of charge.

B.P. 253, d. 31-1-83. B.P. 592, d. 13-10-93.
B.P. 774, d. 16-3-83. B.P. 137, d. 2-4-94.

(3) Search fees should not be levied on applications for the return of documents.

B.P. 342, d. 13-10-97.

3. *Action to be taken on payment of search fees.*—A receipt should be furnished to every person depositing a search fee, and a search should then be made for the document applied for. If the document is not found, the fee will not be refunded; but the applicant will be furnished with a certificate stating that the document or entry sought cannot be found. If the document is found, the fee paid for the search will entitle the applicant to read the document, or to have it read to him; but it shall not entitle him to take a copy of the document, or to make extracts therefrom.

B.P. 253, d. 31-1-83. B.P. 592, d. 13-10-93.
B.P. 159, d. 13-5-93.

Note.—The receipt may be signed by the chief ministerial officer of the office in which the deposit is made.

B.P. 231, d. 8-5-93. B.P. 592, d. 13-10-93.

SECTION (ii)—GRANT OF CERTIFIED COPIES.

A.—POWERS.

4. *Powers of Tahsildars and Deputy Tahsildars.*—[a] Tahsildars and Deputy Tahsildars are authorized to grant (1) copies of records relating to cases of transfers of revenue registry and darkhasts disposed of by themselves,[a] (2) [b] copies of applications for relinquishment of land,[b] (3) [c] extracts from field measurement books,[c] (4)[b] copies of paimash accounts, (5) copies of final orders passed by them on matters within their competence, with any evidence that may have been formally recorded in such cases, [b] (6) [d] copies of papers other than those referred to in paragraph 7 (i) *infra* relating to departmental inquiries connected with the conduct of village officers and succession to village offices, [d] and [b] copies of jamabandi orders passed by the Collector or Divisional Officer.[b] [e] Tahsildars are also empowered to grant copies of Taluk accounts.[e] Copies of village accounts may be granted by Tahsildars and Deputy Tahsildars in the manner provided in paragraph 11 below.

B.P. 592, d. 13-10-93. [c] B.P. Mis., 1661, d. 11-4-96.
[a] B.P. 2186, d. 24-7-85. [c] B.P. 59, Sett., d. 13-4-96.
[a] B.P. 3037, d. 6-11-85. [d] B.P. 513, d. 5-9-93.
[b] B.P. 351, d. 20-12-98. [e] B.P. 232, d. 26-6-96.

5. *Powers of Divisional-officers.*—Divisional Officers may grant copies of documents which originated in their own offices, and in offices subordinate to them, but they have no authority to grant copies of documents belonging to the following classes:—

(i) Confidential papers of which the grant of copies may appear to be objectionable.

(ii) Papers connected with assessments under the Income-tax Act, with inquiries regarding advances under the Land Improvement [a] and the Agricul-

turists' Loans Acts,[a] or with pensions, yeomiahs, escheats and malikhana allowances.

(iii) Statements made by land-holders in connection with the assessment of land-cess.

(iv) Accounts relating to the sub-division or registry of permanently-settled estates.

(v) Papers connected with boundary or water disputes in which Government are or may be a party to a suit instituted, and any papers which might support litigation against Government.

(vi) Papers concerning estates under the management of the Court of Wards.

(vii) Papers in respect of which the grant of copies has been specially prohibited by the Collector.

(viii) [b] Demi-official correspondence.[b]

(ix) Papers referred to in paragraph 7 (i) below.

B.P. 3037, d. 6-11-85.
[a] B.P. 418, Sett., d. 21-10-04.
B.P. 592, d. 13-10-93.
[b] B.P. 440, d. 17-5-88.

Note.—Special Deputy Collectors are regarded as Divisional Officers for the purpose of granting copies.

B.P. 359, d. 19-9-96.

6. *Powers of Collectors.*—(i) The Collector is responsible for the grant of copies of documents on the records of his district, and it rests with him to determine in the case of every application for a copy (except in the case of records referred to in paragraphs 4 and 5 *supra*, copies of which Divisional Officers and Tahsildars can grant on their own authority), whether the document is of such a nature that it can be granted without injury to the public interests or without breach of confidence. It is also within the Collector's discretion to prohibit by a general order the grant by his subordinates of any class of documents not otherwise provided for. [c] Copies of accounts[c] or documents [c] relating to estates under the management of the Court of Wards should not be given as a matter of course, to applicants other than the proprietors concerned nor, ordinarily except in compliance with an order or summons from a Court for their production.[c]

B.P. 2299, d. 16-4-64.
B.P. 3037, d. 6-11-85.
B.P. 592, d. 13-10-93.
[c] C.P. 1162, d. 20-9-86.
[c] C.P. 46, d. 6-8-00.

(ii) If an application for a copy is made to a Divisional officer, a Tahsildar or a Deputy Tahsildar, and the document is one of which copy cannot be granted by him, he should forward the application to the Collector with his remarks.

B.P. 2299, d. 16-4-64.
B.P. 3037, d. 6-11-85.
B.P. 592, d. 13-10-93.

7. *Discretion in the grant of copies.*—(i) The grant of copy should not be refused merely on the ground of the document being an official report; the general rules in regard to this matter are that no copy should be granted of reports of a confidential character, and that the officer to whom the report is addressed should, in every case, decide whether a copy of it may be granted.

B.P. 649, d. 12-11-91.
B.P. 698, d. 5-12-91.
B.P. 592, d. 13-10-93.

(ii) If the Collector considers the grant of a copy objectionable, he should reject the application by endorsement, stating briefly his reasons for doing so—*vide* Standing Order No. 172, paragraph 22 *supra*.

B.P. 2299, d. 16-4-64.
B.P. 592, d. 13-10-93.

(iii) [a] If the Collector is satisfied that there is no objection to the grant of a copy and the document is only a district record, he should instruct the Treasury Deputy Collector or the Divisional-officer or Tahsildar or Deputy Tahsildar concerned to furnish the required copy; but if the document in question be a communication from the Board or from Government, the Collector should, in the first instance, address the Board or Government by letter requesting permission to comply with the application. [a] [b] The Collector can, however, grant, on application by the parties concerned, copies of orders passed by the Board and Government on petitions presented to those authorities; but passages containing remarks on the conduct of officers or which for any other reason should not be communicated to the parties or to the public should be omitted when such copies are granted. [b]

[a] B.P. 2299, d. 16-4-64.
[a] B.P. 3816, d. 5-9-71.
[a] B.P. 309, d. 20-6-92.
[b] B.P. 3037, d. 6-11-85.
[b] B.P. 2722, d. 23-9-85.
[b] B.P. 648, d. 12-11-91.
[b] B.P. 592, d. 13-10-93.

Note.—Collectors are authorized to grant copies of sanads and kabuliyats without reference to higher authority.

B.P. 10, d. 10-1-96.

B.—PROCEDURE.

8. *Registry of applications.*—Applications for copies should be entered in a register maintained for the purpose, in the form given in Appendix XXIII.* If there is no objection to the grant of the copy applied for, the applicant should be required to produce or send the requisite number of copy-stamped papers or the fees payable in cash.

B.P. 2299, d. 16-4-64.
B.P. 627, d. 17-10-91.
B.P. 253, d. 3-6-92.
B.P. 506, d. 1-9-93.
B.P. 592. d. 13-10-93.

9. *Calculation of charge for copies.*—The charges for copies, whether in the shape of copy-stamped papers or of cash, should be levied on the following scale:—

(i) Where the documents are such as can be copied on copy-stamped paper, one sheet for every 175 words whether in English or in a vernacular.

Note.—For facility of calculation, 25 lines should be taken to be equivalent to one page, and 5 and 35 figures, respectively, to constitute one word and one line.

(ii) In the case of inam statements or extracts from survey or other registers which are too large to be copied on two connected sheets of copy-stamped paper, two annas in cash for every 175 words or fraction thereof.

Note.—The applicant should, in this case, be asked to furnish good paper suitable for the copies.

(iii) In the case of maps or plans, a reasonable fee in cash to be specially fixed by the head of the office.

B.P. 592, d. 13-10-93.

(iv) In the case of land acquisition proceedings, a fee in cash to be fixed by the officer empowered to exercise the functions of a Collector under Act I of 1894.

B.P. 2299, d. 16-4-64.
B.P. 506, d. 1-9-93.
B.P. 627, d. 17-10-91.
B.P. 66, d. 22-2-97.

(v) No fees are to be charged [c] for copies of orders passed on the conduct of public servants under Regulation IX of 1822, [c] when the applicants therefor are the parties to the case.

G.O. 3550, d. 9-11-10.
B.P. 314, d. 28-11-10.
[c] B.P. 1120, d. 18-5-86.

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* Vol II, page 598.

10. *Receipt for copy-stamped papers.*—Every person depositing copy-stamped papers, or paying fees in cash, should be given a receipt by the head ministerial officer of the office in which the deposit or payment is made.

B.P. 253, d. 31-1-83.
B.P. 231, d. 8-5-93.
B.P. 592, d. 13-10-93.

11. *Preparation of copies.*—Copies should be prepared by copyists or, if necessary, as in the case of maps or plans, by persons possessing the requisite technical knowledge to prepare a correct copy; after preparation they should be examined by members of the permanent establishment [a] or by examiners specially appointed for the purpose.[a] The number of words in the copy should be given at its foot, and both the copyist and the examiner should sign their names in a corner thereof. The copies should then be certified as true under the signature of an officer authorized to do so, and should be forwarded, without delay, by post, [b] service paid [b], to the address of the applicant, unless he personally appears to receive them, in which case they should be delivered to him in person, his signature being taken in token of such delivery. [c] In the case of applications for copies of Village accounts, Tahsildars and Deputy Tahsildars may receive the copy-stamped papers from the applicants and forward them to the Karnam of the village with instructions to prepare the necessary copies, and to return them duly authenticated along with the unused sheets of paper, if any. The copies will then be delivered to the applicants, and the necessary arrangements made for the payment of the copying and examining fees to the Karnam.[c]

B.P. 182, d. 28-1-90.
B.P. 627, d. 17-10-91.
B.P. Mis., 4793, d. 3-8-92.
B.P. 506, d. 1-9-93.
B.P. 592, d. 13-10-93.
[a] G.O. 745, d. 2-8-06.
[a] B.P. 245, d. 3-9-06.
[b] B.P. 318, d. 16-12-05.
[c] B.P. 265, d. 10-4-89.
[c] B.P. 223, d. 31-5-94.

Note.—The copyist or other person employed for making copies of maps or plans should provide himself with suitable tracing cloth and other materials at his own cost.

B.P. 506, d. 1-9-93.
B.P. 592, d. 13-10-93.

12. *Registered copyists* [a] *and examiners* [a].—Copies of public documents furnished on the application and at the cost of private parties should not be made by the regular establishment, but by duly qualified and registered copyists. [a] Copies may be examined by the ordinary establishment or by special examiners on fixed monthly pay. Copyists and special examiners, who should, if possible, possess the "examination qualifications" necessary for entertainment in "superior" Government service, should be appointed to each office in which the receipts are sufficient to cover their pay.[a] [b] Collectors are authorized to entertain copyists [a] and examiners [a] as members of the permanent establishment on a fixed minimum monthly salary and to allow them to retain as bonus any fees realised from the use of copy-stamped papers in excess of a certain minimum to be prescribed by them. The selection of offices where the system is to be worked, the number of copyists [a] and examiners [a] to be employed and the [c] amount of pay and bonus [c] to be granted are left to the discretion of Collectors. [a] Collectors should satisfy themselves as to the competence of examiners whose pay will be subject to a minimum of Rs. 12 per mensem.[a] It is also open to them to group together two or more offices in the same building or locality, so that a single copyist [a] and examiner [a] or a single set of copyists [a] and examiners [a] may serve the whole group.[b] [c]It should, however, be noted that in no district is this system to be worked at a loss to Government and that statements showing the financial results of its working in the various offices of each district should be submitted for

the financial year in the form given in Appendix XXIV* so as to reach the Board not later than the 31st May.[c] [d] Where the work done by the copyist [a] and examiner [a] is such as to render necessary the levy of fees in cash, the fees should be credited to Government under "I. Land Revenue"; but there is no objection to such cash receipts being taken into account in regulating the grant of bonus to the copyist [d] [a] and examiner.[a]

Note.—Copyists [a] and examiners [a] should be required to do their work in the office, and should be strictly prohibited from removing any records therefrom. They should not be allowed to hold any communication whatsoever with parties applying for copies.

B.P. 2299, d. 16-4-64.
B.P. 592, d. 13-10-93
[a] G.O. 745, d. 2-8-06.
[a] B.P. 245, d. 3-9-06.
[b] B.P. 117, d. 7-5-98.
[b] B.P. 98, d. 2-5-02.
[c] B.P. 56, d. 27-3-00.
[c] B.P. 100, d. 31-5-00.
[c] B.P. 98, d. 2-5-02.
[d] B.P. 24, d. 5-2-01.
[d] B.P. 98, d. 2-5-02.

13. *Appointment and removal of copyists*[e] *and examiners*.[e]—The power to appoint or remove copyists in the Collector's office [f] other than those in receipt of fixed pay [f] is vested in the Deputy Collector in charge of the Treasury, and elsewhere in the head of the office, subject in all cases to the control of the Collector. Copyists [e] and examiners [e] who are in receipt of fixed pay should be appointed and removed by the same authority which is empowered to appoint and remove clerks on the permanent establishment.

B.P. 2299, d. 16-4-64.
B.P. 592, d. 13-10-93.
[e] G.O. 745, d. 21-8-06.
[e] B.P. 245, d. 3-9-06.
[f] B.P. 117, d. 7-5-98.

14. *Remuneration of copyists and examiners.*—Except where fixed pay is sanctioned under the provisions of paragraph 12 above, the remuneration of copyists should be regulated as follows:—At the end of every month, the number of stamped papers used by each copyist, should be calculated from the register maintained in the office under paragraph 8 above, and the copyists should be paid from the Government treasury As. 1-4 for each copy-stamped paper used. Where copying fees are paid in cash under clauses (ii) and (iv) of paragraph 9 above, the fees should be disbursed to the copyist at the rate of As. 1-6 for every 175 words, the remaining 6 pies being credited to Government under "I. Land Revenue." The special fee leviable under clause (iii) of the same paragraph should be paid in full to the copyist or other person employed. The signature of the copyists should be taken in the register in acknowledgment of the receipt of the fees in cash. The register should be scrutinized weekly by the controlling officer.

Except in offices where there are examiners on fixed monthly pay, copies must be examined by the ordinary establishment without remuneration.

G.O. 745, d. 2-8-06. B.P. 245, d. 3-9-06.

15. *Punishment for careless and inaccurate copying.*—A copyist who has been guilty of negligence in making inaccurate copies should be punished by being required either to re-place the stamp papers spoiled by him, or to bear the charge of getting fresh copies prepared by another copyist.

B.P. 2299, d. 16-4-64. B.P. 592, d. 13-10-93.

16. *Authentication of copies.*—In the Collector's office copies should be made under the direct superintendence of the Treasury Deputy Collector, who will be held responsible for their accuracy and legibility and for their

* Vol. II, page 599.

being speedily furnished. He must countersign all such copies with the exception of those which he may have been specially authorized by the Collector to attest by his own signature. The duties and responsibilities here assigned to the Treasury Deputy Collector will devolve on the Head Clerk in Divisional offices; on the Taluk Sarishtadar or Head Accountant in Taluk cutcherries; and [a] on karnams in regard to Village accounts. [a]

B.P. 2229, d. 16-4-64. B.P. 651, d. 31-3-87.
B.P. 101, d. 7-3-93. B.P. 592, d. 13-10-93.
B.P. 187, d. 17-4-93. [a] B.P. 223, d. 31-5-94.

17. *Disposal of unused copy-stamped papers.*—In cases where applicants for copies furnish the requisite number of copy-stamped papers and the copyists by writing too closely—a practice which should not be allowed—leave some of the sheets unused, such unused sheets should not be returned to parties, but should be destroyed by the head of the office. The same course should be adopted in cases where unused copy-stamped papers returned to parties fail to be delivered and are returned through the Dead Letter Office.

B.P. 379, Sep. Rev., d. 14-7-92. B.P. 592, d. 13-10-93.
B.P. 495, Sep. Rev., d. 29-9-92. B.P. 252, d. 27-9-12.

18. *Grant of printed copies.*—When the copies applied for are available in print, they may be supplied on payment of the charge usually levied by the District Press for private work. The prices at which village maps should be sold to the public are fixed by the Survey Department.

B.P. 506, d. 1-9-93. B.P. 592, d. 13-10-93.

SECTION (iii).—MISCELLANEOUS.

19. *Copies of depositions in revenue suits.*—Copies of depositions in revenue suits may be given by the Court having cognizance thereof. These are, strictly speaking, not Revenue papers, but papers of a Judicial character.

B.P. 1530, d. 8-8-72. B.P. 592, d. 13-10-93.

20. *Copies of certain land records and title-deeds.*—The rules framed under section 91 of the Indian Registration Act XVI of 1908 regarding the inspection and grant of copies of the documents specified in section 90 of the said Act are given in Appendix XXV.*

Note.—The documents referred to in this order are—

(*a*) Documents issued, received or attested by any officer engaged in making a settlement or revision of settlement of land revenue, and which form part of the records of such settlement.

(*b*) Documents and maps issued, received, or authenticated by any officer engaged on behalf of Government in making or revising the survey of any land and which form part of the records of such survey.

(*c*) Documents which, under any law for the time being in force, are filed periodically in any Revenue office by patwaris or other officers charged with the preparation of village records.

(*d*) Sanads, inam title-deeds and other documents purporting to be or to evidence grants or assignments by Government of land or of any interest in land.

B.P. 506, d. 1-9-93. B.P. 592, d 13-10-93.

21. *Copies of records of Village Munsifs.*—(*a*) Application for copies of records of a village munsif may be made either to the village munsif direct, or to the District Munsif within whose jurisdiction the village court is situated. Every such application must state the manner in which the

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* Vol. II, page 600.

applicant wishes to have the copies delivered to him when ready, *i.e.*, whether he wishes—

(1) to take delivery of the copies in person from the village munsif or from the District Munsif concerned; or

(2) to have the copies sent to him by registered post from the court of the District Munsif.

Should the applicant wish the copies to be sent to him by registered post, he must deposit the cost of doing so in the court of the District Munsif.

(*b*) When the application is made to a village munsif direct he shall at once call for the necessary stamp papers and when he receives them shall forward the application, the stamp papers and the records of which copies are required to the District Munsif within whose jurisdiction his village is situated.

(*c*) When the application is made to the District Munsif within whose jurisdiction the village is situated, the District Munsif shall at once call for the records of which copies are required from the village munsif concerned and when he receives them shall call for the necessary stamp papers.

(*d*) In either case the District Munsif shall have the copies prepared under the ordinary rules relating to copyists and delivered to the applicant in the manner desired by him. The records shall then be returned to the village munsif.

22. *Copies of records of Village Magistrates.*—(*a*) Applications for copies of records of a village magistrate may be made either to the village magistrate direct, or to the Sub-Magistrate within whose jurisdiction the village court is situated. Every such application must state the manner in which the applicant wishes to have the copies delivered to him when ready, *i.e.*, whether he wishes—

(1) to take delivery of the copies in person from the village magistrate or from the Sub-Magistrate concerned; or

(2) to have the copies sent to him by registered post from the court of the Sub-Magistrate.

Should the applicant wish the copies to be sent to him by registered post, he must deposit the cost of doing so in the court of the Sub-Magistrate.

(*b*) When the application is made to a village magistrate direct he shall at once call for the necessary stamp papers, and when he receives them shall forward the application, the stamp papers and the records of which copies are required to the Sub-Magistrate within whose jurisdiction his village is situated.

(*c*) When the application is made to the Sub-Magistrate within whose jurisdiction the village is situated, the Sub-Magistrate shall at once call for the records of which copies are required from the village magistrate concerned and when he receives them shall call for the necessary stamp papers.

(*d*) In either case the Sub-Magistrate shall have the copies prepared in accordance with the ordinary rules relating to copyists and delivered to the applicant in the manner desired by him. The records shall then be returned to the village magistrate.

B.P. 314, d. 19–8–96. B.P. 4420, Mis., d. 25–9–96.
G.O. 1134, d. 27–4–09.

23. *Copies of records relating to Wards' Estates.*—Proprietors of estates which have been under the management of the Court of Wards are entitled to receive, at the time when the estates are handed over to them, [a] copies of all papers relating to them and received or issued while the estates were under

management,[a] which are not of a confidential nature and which it is proposed to retain permanently. Such copies may be made by the proprietors' own clerks but they should not be permitted to take the papers out of the office. If the proprietors wish to have authenticated copies, they should be required to pay the cost of having the copies examined by the Collector's establishment.

C.P. 594, d. 6-3-90. [a] G.O. 2741, d. 19-8-10.

Note.—For rules regarding the return of records relating to ward's estates which are intended for destruction, see *note* 3 to paragraph 7 (ii) of Standing Order No. 169 *supra*.

PART VII.—MISCELLANEOUS.

174. Production of documents in civil courts—*Duties of Courts calling for records.*—The rules issued by the High Court for the guidance of Civil Courts subordinate to it, in regard to the production of public documents required by them are given in Appendix XXVI.* Briefly they are these:—(1) When a Civil Court determines to send for any records from a public office subordinate to a Collector, it should issue a summons to the Collector himself in the form given in Appendix XXVII;† (2) when the records are produced in response to the summons, they should be inspected in open Court, and, unless retained, should be returned to the officer producing them; (3) when they are retained, a receipt containing a descriptive list thereof should be given to the officer producing them; (4) when the documents are no longer required, they should be returned; (5) the production of original documents or official papers should, as far as practicable, be dispensed with; (6) applications made by parties for original documents should not be complied with, if it appears that the request is unreasonable, or is not made in good faith, or is made with a view to avoid delay or to evade payment of the charge for authenticated copies; and (7) no Court should keep a public record for more than a week, and as a rule such records should not be kept at all, but should be returned immediately after perusal to the officer who produced them.

High Court's Circular, 1075, d. 20-3-96, in B.P., Mis., 1653, d. 11-4-96.

2. *Duties of Revenue officers summoned by Courts.*—(i) A Revenue officer summoned by a Court to produce a document is bound either to attend in Court with the document, if it be in his possession, or to cause it to be produced.

B.P. 2628, d. 5-11-81.

(ii) When the Collector is directed by a Court to grant to any party a copy of a document, he should, if he considers the grant objectionable, depute a proper officer to attend the Court with the document. The officer thus deputed should state the Collector's reasons for objecting to grant a copy thereof; and it will then be for the Judge to determine whether a copy should or should not be furnished.

B.P. 2299, d. 16-4-64. B.P. 592, d. 13-10-93.

3. *Travelling allowance to officers deputed to produce documents.*—The officer deputed to produce documents called for by a Court should be given the actual travelling allowances incurred by him within the limits allowed by the Civil Service Regulations, the batta, if any, received from the Court for the production of the documents being credited to Government.

B.P. 17, d. 19-1-93.

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* Vol. II, page 602. † Vol. II, page 603.

4. *Production of original records.*—[a] The inconvenience of having to produce original records must be submitted to by all litigants and witnesses called upon to produce them.[a] [b] The inexpediency and inconvenience of compelling indiscriminately the production of original official documents have, however, been fully recognized by law and by the Courts. Section 65 of the Evidence Act and rule 51 of the Civil Rules of Practice issued by the High Court are intended to prevent public officers being called upon as witnesses to produce such documents except under special circumstances. But neither section 65 of the Evidence Act, nor the Rules of Practice referred to above, will enable a Collector as the representative of the Secretary of State, when he is a party to a suit, to oppose an application for the production of documents required for inspection under the provisions of the Civil Procedure Code.[b] [a] Sections 76 and 77 of the Indian Evidence Act provide for the production of certified copies of public documents, and[c] Order No. 13, rule 9 of the Code of Civil Procedure, 1908 [c] provides for the return of original documents upon certified copies being substituted.[a]

[a] B.P. 693, d. 2–11–87. [b] B.P. 495, d. 29–8–93.
[c] G.O. 2779, d. 8–10–09. [c] B.P. 2912, Mis., d. 15–9–09.

5. *Documents relating to affairs of State.*—[d] Under section 123 of the Indian Evidence Act, no one is permitted to give any evidence derived from unpublished official records relating to *affairs of State*, except with the permission of the head of the department concerned, who is entitled to give or withhold such permission as he thinks fit.[d] If the Collector feels any doubt as to whether a particular document falls under section 123 of the Indian Evidence Act or not, he should refer the matter for the orders of the Board of Revenue when the document relates to a department under its control. [e] The head of the department concerned must decide whether any unpublished official records called for relate to affairs of State, or whether the public interest and safety should suffer by their production. No general rules can be laid down in the matter, but each application should be decided on its merits.[e]

[d] B.P. 2628, d. 5–11–81. [e] B.P. 693, d. 2–11–87.

Note.—Affairs of State are matters the disclosure of which would be prejudicial to the public interest, matters which concern the administration either of penal justice or of Government. To secure public safety is the object of the exclusion of evidence as to such matters; and the rule of exclusion is applied no further than the attainment of that object requires. (Taylor on Evidence, section 939.)

B.P. 693, d. 2–11–87.

6. *Return of documents filed by officers of Government in Civil Courts.*—[a] When departmental officers produce in Civil Courts public documents, which either belong to their own offices or have been received in their office from another Government office it will be their duty[a] to take the necessary steps for their due return. In suits to which Government are a party, the Local Government Pleader or the pleader engaged in the case should be instructed to apply for the return of such documents as soon as the judgment is delivered, except in cases where an appeal is admissible, when the application should be deferred until appeal time expires, or the appeal has been disposed of. To ensure that the matter is not lost sight of, a special register should be maintained in all offices showing the documents filed in Civil Courts, the dates when judgment was delivered in the Original and the Appellate Courts, the steps taken for the return of the documents, and the actual date of return. The register should include documents produced in Courts under [b] Order No 13, rule 10 and Order No. 16, rule 5 of

the Code of Civil Procedure, 1908 [b], though in these cases the return of the documents is sufficiently guaranteed by the High Court circular referred to in paragraph 1 *supra*.

Note.—The High Court has ruled that public documents produced in Courts by Government officials or sent for under [b] Order No. 13, rule 10 of the Civil Procedure Code, 1908 [b] should in no case be destroyed, but should, if not previously returned, be transmitted to the responsible officers on the expiry of the period prescribed for their retention.

B.P. 250, d. 16-10-01. [b] G.O. 2779, d. 8-10-09.
B.P. 62, d. 19-3-02. [b] B.P. 2912, Mis., d. 15-9-09.
[a] B.P. 111, d. 17-5-02.

175. Government servants as witnesses—*General.*—Government servants may be summoned as witnesses by the Law Courts in any matter without reference to their official superiors. Precautions should, however, be taken to prevent servants from causing themselves to be cited as witnesses to suit their own convenience.

B.P. d. 7-1-57; (M. Vol. III, p. 1 of 1857). B.P. 4538, d. 5-10-60.
B.P. d. 11-10-59; (M. Vol. III, p. 237 of 1859).

2. *Pay of officers summoned.*—Government servants summoned as witnesses by Law Courts should be considered as absent on duty, and should not be put under stoppages. The other servants in the office must carry on their duties without extra remuneration during such short periods of absence.

G.O. 911, d. 2-6-60. B.P. 4538, d. 5-10-60.

3. *Revenue summons to officials of other departments.*—When it is found necessary by Revenue officials to require, under Madras Act III of 1869, the attendance of any Government official not employed in the Revenue Department, due and sufficient notice should be given to the head of the division, office or range to whom he is subordinate. The time at which the witness is summoned to appear must in this case be within office hours.

B.P. 6075, d. 16-8-69.

176. Reports and returns—*Accuracy essential.*—In submitting periodical reports Collectors should aim at absolute accuracy of detail. Not only do inaccurate figures often lead to erroneous inferences being drawn, but if approximate figures are accepted in the first instance, there is no assurance that they will be corrected afterwards; and unless the figures are accurate the report may become useless for future reference.

B.P. 434, d. 23-7-91.

2. *Report by Divisional-officers.*—As a rule, Divisional-officers should not be called upon to compile and furnish periodical reports and returns complete to the Collector's office, when the information required can be obtained from the taluks and digested and compiled in the Collector's office. Divisional-officers should only be called on to submit reports when their opinions on special points are wanted. Arrangements should, however, be made to keep Divisional-officers informed of correspondence between the Collector's office and Tahsildars, the papers either passing through the Divisional-officer, or copies being sent for the Divisional-officer's information.

B.P. 3135, d. 8-9-84; see also Standing Order No. 116, paragraph 3 *supra*.

3. *List of periodical reports and returns.*—A list of the principal periodical reports and returns due from Collectors to the Board, and from the Board to Government, is shown in the calendar issued by the Board. [a]A similar list has been issued by the Board in regard to reports and returns due from Taluk offices to the Collector as well as to the Divisional-officer.[a]

[a] B.P. 147, d. 2-7-01.

Note.—The Collector should send monthly to each Divisional officer and Tahsildar in his district a list of reports and returns overdue for more than a month, with instructions to return the list within a fortnight with a brief note *in the officer's own handwriting* explaining the cause of the delay in each case.

B.P. 432, d. 8-12-97. B.P. 105, d. 23-4-98.

177. Public holidays.—All public offices must be closed on Sunday, and charge of an office should not be assumed on that day unless such a course is absolutely necessary (see article 220 of the Civil Service Regulations). All public offices will be closed on (1) the holidays mentioned in the explanation appended to section 25 of the Negotiable Instruments Act, XXVI of 1881, (2) the days declared by Government by notification under that section to be public holidays and (3) the days declared by Government, otherwise than under the Act, to be public holidays in Government offices. All public offices will also be closed in accordance with the established custom on the last Saturday in each month at the Presidency and the last Saturday but one in the mofussil. Complete lists of these holidays and of those peculiar to particular sects or districts are given in Appendix XXVIII, sections* A and B. All heads of offices are permitted to grant two additional half holidays in the year whether to the whole of their establishments or to members of particular sects. The grant of any other holidays or half holidays without the permission of Government is strictly prohibited.

B.P. 77, d. 7-3-95.
B.P. 291, d. 19-12-02.
B.P. 171, d. 21-6-07.
B.P. 251, d. 19-9-07.
B.P. 24, d. 14-2-08.
B.P. 401, d. 5-11-95.
B.P. 159, d. 6-6-07.
B.P. 221, d. 5-8-07.
B.P. 283, d. 23-11-07.
B.P. 161, d. 28-7-08.

Note.—(1) Provision should be made by heads of offices for the despatch of emergent business during holidays, and the necessary arrangements made for the sale of stamps to the public on all days except those on which, by general consent, business is suspended.

B.P. d. 11-12-58; (M., Vol. III, p. 191 of 1858).

(2) Subject to the following rules[a] a Government servant who is called on to attend office on a holiday, except as a punishment, should be granted another holiday in its place when opportunity offers[a] :—

(*a*) [b] Such holidays may not be taken by a Government servant without the previous permission of the authority who is competent to grant him casual leave. An officer who is allowed to avail himself of casual leave without obtaining the previous permission of higher authority should intimate his intention of taking such a holiday to the authority to whom he makes similar intimations in respect of casual leave.

(*b*) Not more than ten such holidays in all may be taken in a calendar year, and no such holidays shall be taken after the expiry of six months from the public holiday for which it is substituted. It will, however, be within the discretion of the head of an office to call on the subordinate affected to take such holiday on any date within the six months which the head of the office finds to be convenient.

(*c*) Not more than seven such holidays may be accumulated and a lower number may be fixed in his discretion by the head of the office.

(*d*) Such holidays may be combined with casual leave or other authorized holidays, provided that the total period of absence from duty shall not exceed ten days.[b]

[a] G.O. 917, Pub., d. 16-9-02.
[a] B.P. 291, d. 19-12-02.
[a] B.P. 22, d. 24-2-03.
[b] G.O. 942, Pub., d. 17-10-03.
[b] B.P. 250, d. 11-12-03.

(3) Gazetted officers who are subordinates in an office may be granted such holidays under the foregoing rules. In the case of a Gazetted officer in independent charge of an office, the same rules will apply, but if the permission of the authority to take a holiday is necessary under rule (*a*) *supra*, such authority should, before granting the required permission, satisfy himself that, owing to the exigencies of the public service, the said Gazetted officer was unable to avail himself of the public holiday in lieu of which he applies for permission to take a holiday under note (2) *supra*.

G.O. 942, Pub., d. 17-10-03. B.P. 250, d. 11-12-03.

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* Vol. II, pages 604 to 606.

(4) If possible a Government servant of the religious persuation which observes a holiday should not be called upon to work on that day.

G.O. 917, Pub., d. 16-9-02. B.P. 291, d. 19-12-02.
B.P. 22, d. 24-2-03. B.P., 250, d. 11-12-03.

178. Payment of salaries—*Responsibility for disbursement.*—Collectors should make such arrangements as will secure to every subordinate the receipt of his full pay. They should hold some person in each department responsible for the correct disbursement of the salaries of the officers and servants composing it.

B.P. d. 2-5-33 (M., Vol. I, p. 147).

Note.—In the Collector's office the Cash-keeper, in Divisional offices the Head clerk, and in Taluk offices the Head Accountant, will be responsible for the correct disbursement of the salaries of the establishment.

2. *Alterations in salaries.*—[a] Collectors are not at liberty to make any alteration in the scale of salaries of their establishments without special sanction,[a] and [b] the salary of an officer on leave is not at the disposal of the head of the office for distribution among the other clerks otherwise than in accordance with the Civil Service Regulations. When an officer goes on leave, another should usually be appointed to act for him, so that the full strength of the office may be kept up.[b]

[a] B.P. d. 3-3-51 ; (M., Vol. II, p. 5 of 1851).
[b] B.P. d. 8-12-58 ; (M. Vol. III, p. 190 of 1858).

3. *Pay of public servants absent on duty.*—[c] Collectors have discretionary authority to disburse the pay of public servants absent on duty to persons empowered by them to receive it at head-quarters,[c] but [d] care should be taken that all salaries are drawn in the real names of the servants concerned.[d]

[c] B.P. d. 10-2-53 ; (M., Vol. II, p. 123 of 1853).
[d] B.P. d. 27-2-45 ; (M., Vol. I, p. 371).

4. *Payment of salaries to Village officers.*—The holders of village offices forming class (1) of section 3 of the Madras Hereditary Village Offices Act, III of 1895, should be paid from the revenue collections of the villages in which they are employed, except when there is a paucity or an absence, of collections in the villages, in which case their pay should be drawn from a Government Treasury or Bank.

B.P. 68, d. 20-2-96.

Note.—(1) When the pay of village servants is disbursed from a taluk treasury, a receipt should be taken, in the register maintained in the taluk office for the purpose, from the person to whom the money is actually made over. If the payee is illiterate, the payment should be made in the presence of Tahsildar or Taluk Head Accountant, and a certificate to that effect attached to the Register.

B.P. 107, d. 23-4-98.

(2) When the headman of a village does not himself attend the taluk office to receive payment, he should endorse a written order on the reverse of the pay abstract authorizing the Treasury officer to pay his messenger, who should be named.

B.P. 107, d. 23-4-98.

5. *Recovery of overpayments.*—Overpayments are recoverable in the first instance from the Government servants who have received the same, but in cases in which the recovery cannot be so made from the payees, the disbursing officers may be required to make good the loss, unless they can satisfactorily explain the overpayment.

B.P. 73, d. 12-2-94.

Note.—(1) This rule applies also to recoveries to be made from applicants for pension, on account of leave allowances irregularly drawn by them.

B.P. 98, d. 10-3-94.

(2) Allowances improperly drawn by Government servants, by reason of errors as to the grant of leave and the like will be recoverable from them, provided that objection is raised by the account officers within six months from the date of payment.

B.P. 73, d. 12-2-94. B.P. 188, d. 8-5-94.
G.O. 686, Finl., d. 30-8-97.

179. Charge of office—*Assumption of charge by subordinate officers.*—When an officer of a lower grade than a Collector assumes charge of his office, the fact need not be reported to the Board of Revenue. It will be sufficient if intimation is given to the Accountant-General.

B.P. d. 18-10-52; (M., Vol. II, p. 89 of 1852).

2. *Delivery of charge by Gazetted officers.*—(i) A gazetted officer should not make over charge in advance of orders in the gazette in the absence of specific instructions in writing official or demi-official, from his immediate superior or from some higher authority.

B.P. 427, d. 18-7-90.

Note.—(1) Advices of relinquishment and assumption of charge of offices should invariably be made by means of the prescribed certificate of transfer of charge. Where two or more offices are held by the same officer, one form in which the different offices are specified will suffice.

B.P. 2, d. 2-1-91.

(2) The Collector should countersign the transfer of charge certificates of all his Divisional Officers, as well as those of Assistant and Deputy Collectors at head-quarters.

B.P. 544, d. 19-9-93.

(ii) When an uncovenanted officer is gazetted to another office, the gazette notice is, as a rule, to be accepted by him as a Government Order to make over charge and proceed without delay to join his new appointment. The responsibility for postponing compliance will rest with the individual officer under orders or with the superior officer who detains him.

G.O. 1065, d. 22-8-74. G.O. 151, d. 30-1-78.

180. Chronology—A table is given in Appendix XXIX* showing the correspondence among the years of the six eras in general use in this Presidency from A.D. 1725 to A.D. 1920. A daily correspondence between the first five eras in the table, from A.D. 1751 to A.D. 1850, will be found in Brown's Ephemeris, copies of which have been furnished to all Collectors.

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* Vol. II, page 607.

Chapter XVII.

TREASURY AND FINANCIAL.

[*N.B.*—The rules in this chapter do not in any way limit the application of those contained in the Civil Account Code, Volume I.]

PART I.—TREASURY.

181. General treasury administration—*Procedure prescribed in the Civil Account Code.*—The procedure prescribed in Chapter 18 of the Civil Account Code, 7th edition, should be carefully observed in all Treasury transactions. The following supplemental instructions are issued for the guidance of Collectors and Treasury officers.

2. *Relative position of the Collector and his Treasury Deputy.*—[a] The Treasury Deputy Collector is subordinate to the Collector in regard to all matters affecting the general Treasury administration of the district: [a] accordingly, [b] the Collector should not address him by a separate letter as if he were an independent officer, and then forward the Treasury officer's explanation instead of his own in reply to questions or inquiries touching the Treasury business. When any irregularity calling for report is brought to his notice, it is his duty to make a personal investigation, if necessary, and himself to report the facts of the case.[b] [c]He should keep himself generally informed of the Treasury correspondence, and to this end may open covers addressed to his Deputy or make such other arrangements as he may consider necessary.[c]

[a] B.P. 392, d. 6-2-82.
[b] B.P. 529, d. 8-2-77.
[b] B.P. 392, d. 6-2-82.
[c] B.P. 2974, d. 23-6-77.
[c] B.P. 392, d. 6-2-82.

3 *Appointment to the charge of District treasuries.*—No appointment to the charge of a District Treasury may be made except under the orders of Government. This rule, however, does not apply to cases where Gazetted officers subordinate to the Collector are placed in temporary charge of the Treasury to meet emergencies.

G.O. 2407, d. 5-10-65.
G.O. 921, d. 17-11-90.
B.P. 6958, d. 30-10-65.
G.O. 524, d. 19-9-98.

182. Rules for the custody and verification of stock in treasuries—

SECTION (i).—DISTRICT TREASURY.

Custody of money.—The bulk of the money in the District Treasury should be kept in a chest under the joint lock and key * of the Treasury Deputy Collector and the Treasurer, a sufficient sum, which should not exceed Rs. 5,000 or the average daily expenditure, whichever is less, being placed in

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* *Note.*—(1) It should be understood that, though the care of the keys of the double-locked chests is thus transferred from the Collector to the Treasury Deputy Collector and Treasurer, it is not intended to relieve the Collector from his general responsibility.

B.P. 392, d. 6-2-82.

(2) Shroffs should never be placed in charge of the keys of the Treasury [c] nor should they be made to keep any accounts other than those pertaining to the office of Shroff.[c] They should only be held liable for bad coin received and overpayments made during the day.

B.P. 467, d. 26-2-75.
B.P. 529, d. 8-2-77.
[c] B.P. 163, d. 11-5-96.

sole charge of the Treasurer for current expenditure. This sum, together with the value of stamps, opium, etc., in the Treasurer's sole custody, should never exceed the amount of security deposited by the Treasurer.

B.P. 392, d. 6-2-82.

2. *Custody of stamps.*—The bulk of the adhesive stamps and stamped papers should be placed in the Treasury in one or more chests or presses under the joint lock and key of the Treasury Deputy Collector and the Treasurer in parcels containing known quantities of each value, the remainder of the stamps, which should not exceed the probable demand for a [a] week,[a] being placed in the sole custody of the Treasurer.

B.P. 392, d. 6-2-82. [a] B.P. 1590, d. 20-6-82.

3. *Custody of Savings Bank Pass-books.*—Savings Bank pass-books rendered as security to Government should be placed in the treasury in a box, the key of which should be held by the Treasury Deputy Collector who will be responsible for their safe custody.

G.O. 855, d. 14-9-01. B.P. 246, d. 10-10-01.

4. *Personal responsibility of the Treasury Deputy Collector.*—[b] Treasury Deputy Collectors should invariably be present when the double-locked chests are opened, and should continue to watch them until they are closed.[b] They must understand that they will be held personally responsible for any loss arising from their neglect of duty, and that whatever may be the confidence reposed in the Treasurer, no opportunity whatever should be afforded for the abuse of such confidence.

B.P. 392, d. 6-2-82. [b] G.O. 2503, Finl., d. 23-12-81.

5. *Verification of cash balance by the Treasury Deputy Collector.*—The Treasury Deputy Collector should sign the cash-book and the Treasurer's balance sheet every evening, roughly verifying at the same time the balance with the Treasurer. He should also examine the balance with the Treasurer in full detail at least once a week, and submit a report of his examination to the Collector.

B.P. 392, d. 6-2-82. B.P. 1125, d. 24-4-82.

6. *Verification of monthly cash balance by the Collector.*—[c] The Collector will always verify the cash balance on the last day of the month when he is at head-quarters.[c] When he is absent from head-quarters, the examination may be conducted by another officer, as provided in article 336 of the Civil Account Code. [c] The Collector must examine the balance in person at least once in every four months.[c]

B.P. 392, d. 6-2-82, and article 336, Civil Account Code, Volume I.
B.P. 37, d. 25-2-01. [c] G.O. 2238, d. 5-7-10; [c] B.P. 196, d. 27-7-10.

7. *Embezzlements*—(i) *Responsibility therefor.*—The Treasury Deputy Collector and all officials of the Account and Treasury branches will be held strictly responsible for the observance of the Treasury and Account rules, and they will not be excused from personal liability if it is found that their neglect of rules has assisted or facilitated fraud or covered its detection to the loss of public money.

G.O. 602, d. 17-7-01. B.P. 190, d. 10-8-01.

(ii) *Reports of embezzlements.*—[a] The Collector should send immediate notice to the Board of any embezzlement in an office or treasury. He should also forward to the same authority a copy of the subsequent detailed report to the Accountant-General required by article 20 of the Civil Account Code when the embezzlement is of money or Government property, paid into or deposited in a Government treasury or sub-treasury ; otherwise

he should submit a detailed report direct to the Board.[a] [b] Petty defalcations or misappropriations committed by village officers and losses of public money due to accidents or thefts in village officers' houses or while money is in transit to the treasury do not fall within the purview of this ruling ; it will, however, be the duty of Collectors to institute the necessary enquiries in such cases and take steps for the recovery of the amount lost to Government. In all cases where the money lost or embezzled is irrecoverable, the amount should be included in the quarterly statement of irrecoverable arrears, with a brief explanation of the reason for thus dealing with it.[b]

[a] G.O. 3427, d. 19-12-08. [b] B.P. 283, d. 25-11-01.

8. *Periodical examination of stock by the Collector.*—The Collector should satisfy himself by periodical examination, conducted either personally or by means of one of his Covenanted Assistants, once in two months for cash, once a quarter for deposits, and [c] at least once a year [c] for stamps, securities and bills, that the actual stock of cash, stamps and securities corresponds with the book balances, that all the registers are kept in due form, and that the Treasurer does not hold a sum larger than is necessary for ordinary public transactions.

B.P. 392, d. 6-2-82. [c] B.P. 755, d. 17-11-87.

9. *Verification of stock on assumption and delivery of charge by Collector.*—A Collector should be especially careful, when assuming or making over charge of a district, to see that stock is thoroughly verified ; and the certificate which is required from the transferer and transferee, showing the state of the cash and stamp balances, should invariably be despatched to the Accountant-General on the same day that charge is transferred. It is not sufficient merely to count the bags of treasure ; the contents of all the bags must be turned out and passed through the scales, unless the bags are made of net, and the contents are visible. [d] All locks and duplicate keys belonging to and in the treasury shall be examined and compared with the register and a certificate shall be signed that all the locks and keys in the register have been properly accounted for.[d]

B.P. 392, d. 6-2-82. [d] B.P. 32, d. 15-2-01. [d] B.P. 297, d. 1-11-10.

SECTION (ii).—SUBORDINATE TREASURIES.

10. (i) *Officer in charge.*—Each taluk treasury should be under the joint lock and key of the Tahsildar and the Taluk Sarishtadar.* During the absence of the Tahsildar from head-quarters, the Taluk Sarishtadar will be regarded as the Sub-Treasury Officer.

* *Note.*—(1) When in consequence of the appointment of a Stationary Sub-Magistrate, the Taluk Sarishtadar has been replaced by a Taluk Head Accountant, the latter will discharge the function assigned to the former by this Standing Order.

(2) The instructions in note 2 to paragraph 1 of the order apply equally to shroffs in taluk treasuries.

(3) The taluk head gumastah should not be in immediate charge of the sub-treasury unless any of the arrangements indicated in paragraph 10 cannot be made.

G.O. 1957, d. 19-7-09. B.P. 194, d. 25-8-09.

(4) [a] In the Sub-treasuries at Cuddapah and Mangalore, [a] the Tahsildar should leave his keys during his absence from head-quarters with the Town Deputy Tahsildar or if the Town Deputy Tahsildar is also away, with the Stationary Sub-Magistrate.

G.O. 3131, d. 17-11-09. [a] G.O. 1488, d. 6-5-10.
B.P. 275, d. 26-11-09. [a] B.P. 137, d. 27-5-10.

(5) In the sub-treasury at Madras, the Tahsildar should hand over his keys to the Superintendent of the Registration Department during his absence on inspection or otherwise

G.O. 2411, d. 20-7-10.

(ii) *Custody of the Tahsildar's keys during his absence from head-quarters.*—The Tahsildar should, during his absence from head-quarters, give his keys to the Stationary Sub-Magistrate ; but, if the latter officer happens to be absent or if there is no such officer in the taluk, the keys should be given to the Town Deputy Tahsildar, if any, or to the Sub-Registrar, except at the stations specified in the foot-note* at which the keys should be given to the head gumastah.

(iii) *Custody of the Taluk Sarishtadar's keys during his absence on casual leave.*—When the Taluk Sarishtadar goes on casual leave, he should give his double lock keys to the head gumastah. At the stations specified in the foot-note, * the Taluk Sarishtadar should not take casual leave when the Tahsildar is on tour and, when he cannot put off his casual leave, the Tahsildar should return to head-quarters.

(iv) *Custody of the cash chest.*—The cash chest in each taluk treasury should, like treasury itself, be provided with double locks, the keys of which will be held in the same manner and by the same officers as the keys of the treasury.

G.O. 1957, d. 19-7-09. B.P. 194, d. 25-8-09.

11. *Quantity of stock to be retained.*—As a rule, the cash retained in the Taluk Treasury at the head-quarters of a district should be limited to the smallest amount sufficient for current requirements. [a] Money or valuables whether received with remittances or otherwise, should not be kept in such Treasuries at night, but should be secured in strong boxes and deposited in the custody of the head-quarters Treasury guard every evening.[a] The collections in excess of this minimum should, as they accumulate, be sent daily or at short intervals, to the District Treasury or the Branch Bank as the case may be. In like manner the quantity of stamps, etc., retained in the Taluk Treasury should not exceed what is absolutely required for the day's use, as further supplies can always be obtained from the adjacent District Treasury. The object of this arrangement is to avoid the entertainment of separate Treasury guards for the two treasuries at the district head-quarters.

B.P. 1102, d. 28-2-61. [a] B.P. 397, d. 3-7-91.

12. *Maximum stock of stamps in the Treasurer's sole custody.*—[b] The stock of stamps left in the hands of any Treasurer should not exceed a [c] week's [c] probable demand, estimated according to the average sales of previous months, [b] [d] except when the value of stamps, stock notes and cash left with him is below the security taken : the value of the stamps in his possession may then be increased by the difference.[d]

B.P. 899, d. 27-2-77. [c] B.P. 1590, d. 30-6-82.
[d] B.P. 162, d. 27-5-87.

13. *Custody of Savings Bank Pass-books.*—Savings Bank pass-books tendered as security to Government should be placed in the treasury in a box, the key of which should be held by the Tahsildar who will be responsible for their safe custody.

G.O. 855, d. 14-9-01. B.P. 246, d. 10-10-01.

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* Bhadrachalam, Nellore, Pullampet, Chandragiri, Bhavani, Kollegal and Tiruchengodu.

B.P. 29, d. 30-1-05. B.P. 55, d. 6-3-05.
G.O. 2352, d. 25-8-08.
G.O. 2542, d. 14-9-09. G.O. 187, d. 19-1-10.
B.P. 228, d. 5-10-09, B.P. 31, d. 4-2-10.

14. *Verification of daily balance by the Taluk Sarishtadar.*—(i) [g] The Taluk Sarishtadar should examine every evening the balance in his Treasury, and sign the chitta with a certificate that the balance has been found to be correct. The chitta should be countersigned by the Tahsildar when he is present at head-quarters.[g] [h] An abstract of the total receipts, charges and balance should be submitted to the Treasury Deputy Collector daily.[h]

[g] B.P. 467, d. 26-2-75.
[g] B.P. 520, d. 8-2-77.
[h] B.P. 652, d. 12-3-78.
[h] B.P. 3910, d. 22-12-83.

(ii) When the Taluk Sarishtadar is absent, the next senior officer, *i.e.*, the Head Gumasta, may discharge all his duties, including the examination of the Treasury.

B.P. 2089, d. 27-7-75.

15. *Examination of stock balances by the Tahsildar.*—[a] The Tahsildar should examine the balance in the treasury not less than twice a month. If he remains at head-quarters for a period of seven days or more at a time, he should examine the balance in the treasury once every seven days during such period. [b] He should also examine the treasury every time he leaves and arrives at head-quarters and report having done so to the Collector.[b] If, however, he proceeds only on a short journey of a few hours, he may, without examining the treasury balance, entrust the keys of the strong room alone to the Stationary Sub-Magistrate, [c] the Sub-Registrar [c] or the Taluk Sarishtadar or Head Accountant as the case may be. If, on his return to head-quarters from such tour, he proceeds *at once* on a second tour he need not, unless he thinks fit, take charge of the treasury keys from the Sub-Magistrate, etc.[a] [d] In extraordinary cases of urgency, also, he may leave his head-quarters without carrying out an examination of the treasury, but the fact should be reported to the Collector without delay.[d]

[a] B.P. 3, d. 6-1-04.
[b] B.P. 529, d. 8-2-75.
[c] G.O. 993, d. 8-9-04.
[c] G.O. 1288, d. 18-11-04.
[d] B.P. 122, d. 21-1-75.
[d] B.P. 2089, d. 27-7-75.

B.P. 273, d. 5-12-04.

16. *Annual verification of taluk balances by a Gazetted officer.*—The Collector should see that the taluk balances are verified once a year by a Gazetted officer, and that a report of the verification is made to the Board. Where Gazetted officers are in charge of sub-divisional Treasuries, the Collector should verify the balances when occasion offers on his tours.

B.P. 392, d. 6-2-82.

183. Inspection of treasuries—

SECTION (i).—DISTRICT TREASURY.

Half-yearly Inspection Report.—Collectors of districts are, in this Presidency, entrusted with the duties of inspection devolving on "Commissioners of divisions or other Superintending officers" under article 339 of the Civil Account Code, Volume I. [e] The report required by that article should be submitted by Collectors so as to reach the Board of Revenue [f] before the 15th March and 15th September in each year. [f] A copy of this report should, at the same time, be forwarded to the Accountant-General.[e]

[e] G.O. 597, d. 11-7-02.
[f] B.P. 567, d. 6-9-90.

B.P. 186, d. 6-8-02.

2. *Points to be noted in the course of inspection.*—The Collector should, in the course of his inspection, direct his attention to the points specified in

Note 2 to Article 340 of the Civil Account Code, Volume I, and should also see that the strong room has been certified as secure and fit for use by an officer of the Public Works Department not below the rank of Executive Engineer, and that the certificate and orders, if any, issued for the security of the room by the Superintendent of Police are hung up on the spot. At every inspection of a treasury under Article 339, Civil Account Code, the inspecting officer shall report whether he has found the padlocks and all keys (except the strong room lock duplicate keys deposited elsewhere) correct and deposited in accordance with these rules.

B.P. 443, d. 24–7–90. B P. 567, d. 6–9–90.
B.P. 32, d. 15–2–01.

3. *List of questions for treasury inspection.*—The list of questions for treasury inspection given [a] in Appendix I *[a] will serve as a useful guide in the work of inspection, but it is to be understood that the Collector is required to issue his own orders in each case, merely reporting them to the [a] Board of Revenue [a] and not leaving it to the latter to correct mistakes or errors of procedure which the Collector may discover.

B.P. 443, d. 24–7–90. B.P. 186, d. 6–8–02.
[a] G.O. 597, d. 11–7–02.

SECTION (ii).—SUBORDINATE TREASURIES.

4. *Inspection of taluk treasuries and offices by Divisional-officers.*—[b] Divisional officers should examine every Taluk Treasury and office in their divisions at least once a year. The examination should, as far as possible, be made unexpectedly, and not at stated periods. The attention of the examining officers should be especially directed towards verifying the stock of stamps in addition to checking the † cash in hand, and ascertaining whether the prescribed accounts are kept.[b] [c] The questions given in [d] Appendix II ‡ [d] should be answered by the examining officer and a report submitted by him to the Collector immediately after the examination is over.[c] [e] It is not necessary that the Divisional-officers should answer all the questions at each inspection; they may deal with the different parts in instalments, provided that all the questions are answered in the year as a whole. It is far better that a thorough inspection of one department of the work of a Taluk office should be made at a time, than a cursory inspection of the whole office. There is no objection to a Divisional-officer using a clerk from his own office to assist him in the examinations of Taluk offices.[e]

[b] B.P. 650, d. 10–2–71. [b] B.P. 216, d. 12–9–99.
[c] B.P. 369, d. 24–6–91. [d] B.P. 186, d. 6–8–02.
[c] B.P. 216, d. 12–9–99. [e] B.P. 268, d. 18–10–07.
B.P. 138, d. 2–7–08.

Note.—These orders apply *mutatis mutandis* to the cash, stamp and other stock in the custody of Deputy Tahsildars who are not in charge of recognized Sub-Treasuries.

B.P. 351, d. 19–6–93. B.P. 216, d. 12–9–99.

5. *Technical examination by the Treasury Deputy Collector.*—[a] In addition to the examination mentioned above, Collectors will also occasionally depute their Treasury Deputies for the technical examination of Taluk Treasuries and the accounts connected therewith, making temporary arrangements for the charge of the District Treasury during their absence. It is not necessary that every Taluk Treasury should be thus inspected every year; but not less

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* Vol. II, page 611. † Copper coin should always be counted and not weighed.
‡ Vol. II, page 628. B.P. 1175, d. 3–5–78.

than half the number of the Treasuries should be inspected annually, and the inspections should be made without notice. Each Treasury should be inspected at least once in two years. The number of the Treasuries thus inspected and the general state in which the accounts are found should be stated[a] [b] in the yearly report prescribed in paragraph 6 *infra*[b]. [c] There is no objection to the Treasury Deputy Collector being accompanied by a clerk and a peon on these occasions; but the responsibility for the inspection rests upon the Treasury Deputy Collector alone, and the answers to all questions should be in his handwriting.[c]

[a] B.P. 284, d. 11-2-74. [b] B.P. 544, d. 15-8-89.
[a] B.P. 62, d. 22-2-07. [b] B.P. 680, d. 30-9-89.
[c] B.P. 190, d. 8-9-04.

Note.—(1) These orders apply also to Deputy Tahsildars' treasuries which are recognised sub-treasuries.

B.P. 150, 15-7-05.

(2) The Agency Sub-Treasuries in Ganjām and Vizagapatam have been exempted from this rule.

G.O. Mis. 1987, d. 7-8-07. G.O. Mis. 1221, d. 2-5-08.
B.P. 98, d. 19-5-08.

6. *Annual report of inspection.*—[d] Yearly reports [d] concerning all the subordinate Treasuries in the district should be drawn up [d] for the calendar year [d] and submitted to the Board so as to reach it on the 20th January following. These reports should contain the following particulars arranged in tabular form :—(1) Name of Treasury; (2) [e] Date of last inspection by the Treasury Deputy Collector[e]; (3) Date of examination in previous year; (4) Date of examination in year under report; (5) Name of examining officer; (6) Result of examination of cash and cash accounts; (7) Result of examination of the stock of stamps; and (8) Remarks.

B.P. 650, d. 10-2-71. [d] B.P. 4872, d. 29-10-77.
[e] B.P. 383, d. 26-7-92.

184. Dealings with branches of the Bank of Madras—*General Rules.*—The rules laid down in Chapter 32 of the Civil Account Code, 7th Edition, for the conduct of business by Government Treasuries banking with Branch Banks should be carefully observed by all Treasury officers. In cases of doubt the usage of each local Treasury should be followed.—*Vide* Article 678 of the Civil Account Code, Volume I. The following subsidiary instructions are issued for the guidance of Treasury officers.

2. *When the Branch Bank is located at the Collector's head-quarters.*—When the Branch Bank is located at the Collector's head-quarters, all monthly remittances from subordinate Treasuries should be made direct to the Bank, accompanied by the usual remittance list, in duplicate. The original list will be receipted and returned by the Bank officials and the duplicate retained for transmission to the Deputy Collector with the daily account.

G.O. 801, d. 2-8-73.

3. *When the Branch Bank is located at a place other than the Collector's Head-quarters.*—When the Bank is situated at any place other than the Collector's head-quarters, remittances from taluks should be made either to the Bank or to the Treasury, according to the instructions issued from time to time by the Treasury Deputy Collector.

G.O. 801, d. 2-8-73.

4. *Remittances from villages in the taluk in which the bank is situated.*—Remittances from villages in the taluk in which the bank is located should be made to the Taluk Treasury at the station and should invariably be accompained by a remittance list. On receipt of the remittance the Tahsildar, or in his absence the Taluk Sarishtadar or Taluk Head Accountant, will sign the remittance list; and when the remittance is counted and found correct he should certify to that effect at the foot of the list, returning it to the individual who brought the remittance. The surplus cash in the Taluk Treasury will be remitted to the bank twice a week or oftener as the Collector may direct.

G.O. 801, d. 2-8-73. G.O. 494, Finl., d. 6-3-84.

For further instructions, see S.O. 185, paragraph 8.

5. *Money tendered at the Collector's office after the closing of the bank.*—If money is tendered at the Collector's office after the bank is closed, it should not be received save in exceptional cases of urgency, when it should be remitted to the bank without fail on the next day on which the bank is open, even if such day happens to be a hoilday for the Collector's office.

B.P. 166, d. 8-3-89.

6. *Taluk register of remittances.*—In order to ensure that every remittance passed on to the bank duly reaches it, a register of such remittances should be maintained in each taluk office, and the entries in the register compared with the remittance list returned by the bank with daily statements of receipts.

B.P. 156, d. 1-2-81.

185. Miscellaneous—*Office hours.*—[a] Treasuries and sub-treasuries in mufassal stations will, as a rule, be open to the public from 11 A.M. to 4 P.M., every working day. In order, however, to facilitate the preparation and submission of accounts to the Accountant-General, district treasuries may be closed to the public at 2 P.M. on the 10th of each month and on the last working day of each month. [a] [a]But [a] [b] where a Treasury is located in a bank or a branch bank, the hours of business for the Treasury will be the same as at the bank.[b]. [c] If any exceptions to this rule are required in the case of particular Treasuries, the Collector concerned should bring the matter to the notice of the Board.[c] [d]All officials in charge of Taluk Treasuries or of cash-boxes should be required to close them finally by sunset at latest each day.[d]

[a] G.O. 2397, d. 20-7-10. [b] B.P. 698, d. 8-12-92.
[a] B.P. 198, d. 2-8-10. [b] B.P. 54, d. 9-2-93.
[c] B.P. 550, d. 28-9-92. [d] B.P. 1046, d. 17-2-64.

2. *Treasury holidays.*—Treasury servants should not be deprived of the authorized holidays enjoyed by other public servants. Collectors should notify in their District Gazettes on what days their Treasuries will be closed, and should make arrangements for the despatch of any emergent business during such periods.

B.P. 8201, d. 16-12-62.

3. *Safes.*—(i) Iron safes used in Treasuries should be imbedded in masonry so that the handles of their lids may just reach the ground level. Officers entrusted with the charge of safes must be clearly warned that they will be held personally responsible for any damage that may be caused to the safes through carelessness in handling or keeping them.

(ii) Each safe is provided with two locks and each lock with duplicate keys. Great care should be taken to keep the locks and bolts well oiled. The dust protectors of the key holes should always be in position so as to prevent dust and dirt falling in. A cloth or a carpet should also be spread over the safe to keep off dust. The locks are certain to get clogged, unless particular care is taken to keep the key holes free from dust.

(iii) Care should be used, when opening a safe, to turn the keys the proper way as denoted by the arrow mark near the key holes. Each key has a number affixed to it, which is also marked on the brass cover lid.

4. *Locks and duplicate keys of treasuries and cash chests.*—The following rules have been laid down for the custody of these articles:—

(1) A register of all [a] locks [a] and keys belonging to the district and subordinate treasuries of each district, as well as of those in use for purposes of remitting treasure, shall be maintained in the form given in Appendix III * and kept in the strong room of the District treasury. Separate pages shall be assigned to the District treasury and to each sub-treasury as well as to each set of chests used for remitting treasure. Each sub-treasury also shall keep a list of its own [a] locks [a] and keys in the same form.

(2) Every [a] lock [a] shall have a number impressed upon it or attached to it by a metal or other label and the same number shall be impressed on or attached to each key belonging to it. No two [a] locks [a] in the same district shall bear the same number.

(3) [b] If a lock is no longer required, the Collector will send it to the Public Works Workshops, Madras. If a lock gets out of order he will send it to the Public Works Workshops for repairs. Whenever a key is lost, the Collector will report the fact to the Board of Revenue and send the lock to the Superintendent, Public Works Workshops, requesting him to alter its levers and fit it with new keys. The Collector may recover the cost of such alteration and new keys from any one to whose carelessness he considers that the loss of the key was due. No local mechanic shall ever be allowed to repair or make a key for the lock of a treasury or treasure chest. No lock of which a duplicate key has been lost shall continue to be used in the district.[b]

(4) No spare [a] locks [a] shall be kept at a sub-treasury or, except with the permission of the Board of Revenue, at a District treasury, and duplicate keys shall not be kept at sub-treasuries.

(5) All spare [a] locks [a] with their keys, which are kept in a District treasury with the approval of the Board of Revenue, and all duplicate keys, except those of the strong room of the District treasury, shall be kept in the strong room of the District Treasury under double locks, the key of one lock being in the hands of the Treasury Deputy Collector and of the other in the hands of the Collector [c] or, in his absence on tour, of the Senior Assistant at head-quarters not being the Treasury Deputy Collector.[c] The duplicate keys of the strong room of the District treasury should be put into a small box fitted with a Chubb's lock, the key of which should remain with the Collector, and the box sealed with the Collector's private seal should be deposited with the Bank of Madras, if there is a local branch in the station. Where there is no such bank, and the treasury is more than a day's post from Madras, the box should be deposited in the nearest District treasury; and when the treasury is within a day's post from Madras, the box should be sent to the Currency office, Madras. During the absence of the Collector on tour, the key of the box will remain with the Senior Assistant at head-quarters, not being the Treasury officer. Once a year, in April, the box should be sent for, examined and returned to the appointed place, under the fresh seal of the Collector, a note being made in the duplicate key register that the keys have been examined and found correct.

B.P. 2745, d. 1-10-75.
B.P. 186, d. 13-3-89.
B.P. 32, d. 15-2-01.

[a] G.O. 3360, d. 17-10-10.
[a] B.P. 297, d. 1-11-10.
[b] G.O. 1769, d. 3-7-09.
[c] G.O. 1465, d. 17-5-11.

* Vol. II, page 647.

5. *Accommodation for other departments.*—The following cash chests and parcels may be lodged for safe custody in Revenue Treasuries :—

(1) The cash-chest of a Sub-Magistrate at the district or taluk head-quarters.

B.P. 346, d. 16-12-98. B.P. 97, d. 2-5-02.

(2) [a] The cash-chest of the Settlement, Survey, Registration [b] and other Government Departments, under the orders of the Collector who should communicate to the Accountant-General a copy of each such order, and, if necessary, a copy of the application on which it was pssed.[b]

(3) Cash-chests or parcels belonging to Civil Courts and containing cash, jewellery, Government or other securities and valuables.[a]

(4) [d] Cash chests belonging to Co-operative Credit Societies, subject to the conditions governing the deposit of cash chests of Government departments.[d]

N.B.—[c]The chests received must be of a secure description and the parcels must be secured in strong sealed coverings and marked in such a manner as to be easily identified. [c]

[a] B.P. 278, d. 23-5-90. [b] G.O. 2854, d. 15-10-08.
[a] B.P. 50, d. 26-1-91. [c] B.P. 278, d. 23-5-90.
[b] B.P. 221, d. 17-9-08. [d] G.O. 1769, d. 3-7-09.

6. *Packing of treasure.*—The provisions of Chapter 31 of the Civil Account Code, as well as the instructions laid down in paragraphs 438, 439, 445, and 448 of the Treasury Manual (3rd edition), regarding the packing of treasure boxes and the weighment and examination of their contents should be carefully observed by Treasury officers, when despatching remittances from one station to another whether in the same district or not. Padlocked boxes may be used in the case of remittances from one station to another within the same district, and where this mode of packing is adopted, special attention should be paid to note 2 to Article 644 of the Civil Account Code, and to the following supplemental instructions which have been issued on the subject :—

(1) The remittances should be packed in strong teakwood boxes capable of holding [e] Rs. 4,000 to Rs. 6,000 [e] each and fastened with Dindigul or Chubb's padlocks.

(2) Each padlock should be enclosed in a leather bag and sealed by the District Treasury officer; the key should be similarly secured in a sealed bag and entrusted to the care of the Police escort.

(3) The escort officer will examine the seals and count the bags as they are put into the box, and will then grant a receipt for the treasure in terms of bags and not of boxes.

B.P. 303, d. 19-8-95. B.P. 121, d. 8-4-97.
B.P. 20, d. 15-1-96. B.P. 173, d. 9-7-98.
B.P. 267, d. 21-7-96. B.P. 59, d. 28-2-99.
B.P. 455, d. 4-12-96. B.P. 87, d. 27-3-99.
B.P. 60, d. 18-2-97. [e] B.P. 272, d. 28-9-06.

7. *Closing of monthly accounts.*—The monthly accounts of receipts and payments in all sub-offices should be closed at noon on the last day but one of each month (except March), or on such earlier date as may be fixed by the Collector in cases where the sub-offices are situated at a distance from the head-quarters of the district. Later transactions should be entered in the accounts for the remaining days of the month and treated as transactions of the following month. The accounts of March, however, should be kept open until the last day of that month, and should be closed and despatched by the evening of the first day of the following month. Collectors should accordingly issue instructions to the following offices, viz., taluk treasuries,

stamp offices, registration offices, sea customs treasuries, and land customs treasuries, and to any other offices from which accounts of receipts and charges are furnished to the Collector's office, that, as a rule, the accounts should be closed at noon on the day previous to the last day of the month and despatched in the evening, so that the accounts of all the sub-offices may reach the Collector's office on the first of the following month. If the day of closing should fall on a Sunday or any other holiday on which the cutcherry is closed, the accounts should be despatched on the previous day. The monthly District Treasury account should be despatched to the Accountant-General on the 6th of each month at the latest.

G.O. 537, Finl., d. 21-11-65. B.P. 816, d. 22-9-88.
B.P. 1044, d. 22-12-88.

8. *Examination of village cash accounts by the Taluk Sarishtadar.*—It is the duty of the Taluk Sarishtadar * to examine the village chitta or cash book received in the Taluk office with each remittance, and, after satisfying himself that the amounts entered in the chitta have been duly brought to account, to certify to that effect in the monthly account-current sent to the Treasury Deputy Collector. It is also the duty of the Taluk Sarishtadar to examine the account-current before its despatch and to certify on it that the amount entered therein corresponds with the figures entered in the village-war accounts prescribed by the Taluk Manual.

B.P. 156, d. 1-2-81. G.O. 269, d. 30-1-11.

9. *Chalans.*—[a] A sufficient supply of printed forms of chalans, *i.e.*, invoices accompanying remittances to the Treasury, should always be kept on hand.[a] [b] The chalans should be printed in duplicate in the form prescribed in Appendix IV.†[b]

[a] B.P. Mis., 11712, d. 25-10-80. [b] B.P. 473, d. 11-7-89.

10. *Orders for payment.*—In order to avoid the inconvenience and risk accompanying the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such proceedings, every order issued by a Court or office for the payment of money from a Government Treasury should be recorded in English, unless the presiding officer is not acquainted with the English language. Where the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment should be both in the vernacular and in English.

11. *High Court deposit rules.*—The rules framed by the High Court in regard to the receipt and payment of money under the orders of Civil Courts are given in Appendix V.‡

12. *Collector's private accounts.*—Though Treasurers are not permitted to keep the private accounts of the Collector, or to act as his private agents, there is no objection to the salaries of the Collector or his subordinates when absent from head-quarters on duty being drawn by the Treasurer, and payments being made therefrom upon the orders or receipts of such officers, the salary when drawn being placed in a private cash-chest.

B.P. d. 18-7-36; (M., Vol. I, p. 216). B.P. 6459, d. 9-10-67.
B.P. d. 14-4-51; (M., Vol. II, p. 14). G.O. 547, d. 12-12-67.
B.P. 682, d. 29-1-68.

186. Powers of the Treasury Deputy Collector to sanction payments.—Treasury Deputy Collectors are authorized on their own

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* See note 1 to paragraph 10 of S.O. 182, which applies to this S.O. also.
† Vol. II, page 648. ‡ Vol. II, page 649.

responsibility to make the following payments:—(1) All salary and contingent abstracts, pensions and yeomiahs; (2) Bills drawn by authorized officers, for which letters of advice shall have been received from those officers; (3) Drafts of Paymasters and Commissariat officers, and officers of the Forest and Public Works Departments, drawn on account of letters of credit issued by the Accountant-General's office; (4) Advances to officers of the Imperial departments, out of the amount sanctioned by the heads of such departments; (5) Advances to postmasters and telegraph officers, on receipts countersigned by them; (6) Repayments of deposits of the Revenue and Judicial Departments, and of Municipalities, etc.; (7) All miscellaneous payments and advances, either on account of the services of Government, or repayable, which shall have been authorized by Government and notified by the Accountant-General; and (8) Interest on Government promissory notes which are enfaced as payable in the district. In all doubtful cases the Treasury Deputy Collector should take the orders of the Collector (Article 313 (*d*), Chapter 18, Civil Account Code, 7th Edition).

187. Spending powers of Collectors and the Board—*General instructions.*—(i) The powers of Collectors and the Board to sanction expenditure under the Civil Budget will be found described in the Madras Treasury Manual (*vide* Annexures to Chapters 5, 7, 8 and 17 of the Treasury Manual, 3rd Edition and also Appendix F thereto).

(ii) The expenditure under each budget entry must be of such a nature as under an ordinary construction pertains to that entry.

(iii) Expenditure must be distributed over the year in a reasonable way suitable to the circumstances.

(iv) The year's budget allotment cannot be exceeded in the year.

(v) [a] Collectors may sanction transfers of funds from one detailed head to another within the same minor head provided that the heads of account from which the grants are to be reappropriated are classed as '*Contingencies*' including in this term *Supplies and Services* and that savings on non-recurring expenditure under *Supplies and Services* and *Contingencies* are not reappropriated in order to provide additional recurring expenditure under Salaries, Establishment or on any other account. When necessary, the Board will sanction transfers from one district to another and from one minor head to another within the same major head provided that the expenditure is entirely under its control, that the heads of account from which the grants are to be reappropriated are classed as '*Contingencies*' including in this term *Supplies and Services* and that savings on non-recurring expenditure under *Supplies and Services* and *Contingencies* are not reappropriated in order to provide additional recurring expenditure under Salaries, Establishment or on any other account. [a]

B.P., 354, d. 22-10-97. [a] G.O. 339, d. 8-2-12.

Note.—The terms MAJOR, MINOR, and DETAILED are explained in Arts. 1005 to 1008 of the Civil Account Code.

(vi) The powers of the Board as regards sanctioning temporary establishments do not cover cases where sanction is required for the entertainment of an establishment from year to year. In all cases where the proposed establishment is likely to be required for more than one year, the proposal should be regarded as one for a permanent and not for temporary establishment.

B.P. 818, d. 22-11-89.

2. *Budget estimates.*—Instructions for the preparation of budget estimates will be found in chapter 10 of the Civil Account Code and in chapter 10 of the Madras Treasury Manual.

G.O. 339, d. 8-2-12.

188. Inter-departmental payments—*Provision of funds.*—[a] Where one department has to purchase in the market to meet the wants of another, the indenting department must provide in its budget estimate for the cost, and place the supplying department in funds by transfer receipts ;[a] [b] but such adjustments are forbidden when the purchase is made for one officer by another officer of the same department except when the cost exceeds Rs. 50 and the purchase is effected in the Presidency Town.[b]

[a] B.P. 6007, d. 22-9-63. [b] Art. 97 of the Civil Account Code.
[a] B.P. 290, d. 16-1-64.

2. *Instructions for making book adjustments.*—The following instructions are issued for the guidance of Collectors in making book adjustments of the value of work done or stores supplied for public departments :—(1) It must invariably be noted by Collectors in their indents whether the articles therein mentioned are required for "General," "Provincial," "Local" or "Special" services ; (2) For all the work done or stores supplied to Local or Special funds, payment should be made in cash, while in the case of supplies to Imperial and Provincial Departments cash payments will only be made [c] if the cost does not exceed Rs 50 [c]; (3) In cases where the value of the work done or stores supplied for Imperial and Provincial purposes [c] exceeds Rs. 50, [c] no cash payment will be required, but the supplying officer will send to the officer supplied invoices in triplicate showing the quantity and price of the work done ; and (4) On receipt of these invoices and the articles therein mentioned, the officer supplied will approve and countersign the original and return it to the supplying officer. The officer supplied will file another copy in his office and [d] will attach the third to his contingent bill for the current month, noting the amount in the statement of account at the foot of the bill in order to facilitate the calculation of the available balance of his grant, but not including it as a disbursement among the items of charge specified in the bill.[d]

B.P. 4790, d. 20-11-71.
[c] Art. 95 (XI) of the Civil Account Code. [d] Art. 96 of the Civil Account Code.

189. Refunds—*By whom sanctioned.*—(i) Collectors and [e] Divisional-officers [e] are authorized to sanction the refund of all sums (including departmental fines) collected by any department under their control when it is clear that Government were not in the first instance, or have since ceased to be, entitled to such amounts, as for instance when an original assessment, fine, etc., has been cancelled or reduced on appeal. All cases in which there is any doubt should, however, be referred to the Board for sanction.

G.O. 903, d. 20-4-61.
G.O. 2705, d. 24-10-68.
B.P. 8664, d. 10-12-68.
B.P. 1701, d. 29-8-73.
G.O. 461, d. 1-4-76.
G.O. 566, d. 8-6-87.
B.P. 332, d. 24-2-87.
B.P. 709, d. 9-12-91.
B.P. 74, d. 17-2-92.
B.P. 33, d. 27-1-97.
B.P. 18, d. 31-1-08.
[e] B.P. 232, d. 26-6-96.

(ii) Collectors and Divisional-officers are also authorized to refund (1) assessment paid on inams resumed and subsequently restored to the inamdars and (2) [f] overpayments [f] of quit-rent.

B.P. 28, d. 15-2-08. [f] G.O. 2245, d. 24-7-11.

(iii) Tahsildars and Deputy Tahsildars in independent charge are authorized to sanction refunds of revenue if based upon an order (*a*) which they are competent to pass or (*b*) which has been issued and communicated to them by some higher and competent authority. In the latter case, a copy of the order of the superior authority should be attached to the formal order sanctioning the refund.

G.O. 279, d. 2-2-09. G.O. 1031, d. 14-4-09.

2. *Refund of land-cess.*—Refunds of land-cess, and of revenues not accruing under the Madras Local Boards Act V of 1884 but assigned to Local Boards for the purposes of the Act, should be dealt with in the same way as refunds of Land Revenue.

B.P. 643, d. 20-7-88. B.P. 232, d. 26-6-96.

3. *Refund of income-tax.*—In regard to refunds of income-tax it should be noted that refunds of tax deducted from salaries require the sanction of the Accountant-General, except where the refund is claimed on the ground that the applicant's total income for the year fell short of Rs. 1,000 in which case the power of sanction rests, as usual, with the Collector.

4. *Refund to joint pattadars.*—In the case of refunds to joint holders of a single patta the signature of all the persons concerned is necessary. But such signature may be given by the holder of a Power-of-Attorney from the parties.

5. *Refund to representatives of deceased persons.*—As regards refunds to the representatives of deceased persons, if the amount concerned is small and the claim free from doubt, the procedure prescribed in Standing Order No. 67, paragraph 2, should be followed. In other cases an indemnity bond in the form given in Appendix VI,* to be executed at the cost of the claimant, should be taken before refund is made.

B.P. 176, d. 17-3-91.

6. *Refund of judicial fines.*—Treasury officers may refund judicial fines in accordance with the procedure laid down in that behalf by the High Court from time to time.

B.P. 216, d. 12-9-99.

7. *Certificate of refunds.*—To the monthly bills sent to the Accountant-General a certificate should be appended to the effect that the amounts refunded have been duly credited in the accounts and have not been previously refunded.

8. *Renewal of refund orders.*—In cases where refunds have been sanctioned by Collectors and Divisional-officers but not acted upon, they may at any time renew the order for refund, on cause shown, subject to the condition laid down in paragraph 1. [a] Where a refund has been sanctioned by the Board, such sanction, if not acted upon within a year of its receipt, will be held to have lapsed and must be again applied for.[a]

[a] B.P. 1204, d. 29-6-81. [a] B.P. 1665, d. 9-8-81.

9. *General procedure.*—The procedure prescribed in paragraph 5 should be adopted, under similar circumstances, in the case of payments on account of *any* claim against Government.

B.P. 176, d. 17-3-91.

10. *Refund of overpayments.*—[b] Revenue Inspectors may make refund of [c]overpayments[c] of land revenue shown in Village Account No. 14-C, which cannot be adjusted towards pattas, on the authority of the lists published by the Tahsildar in accordance with Board's Standing Order No. 37-A. They should obtain the amounts required from the Tahsildar or from village collections, as may be convenient (giving receipts to the head-man as vouchers), and make the payments in the village, when on tour.

11. Refund of such [c] overpayments [c] of previous faslis will also be made by the Jamabandi officer at his camp (Board's Standing Order Nos. 12 (12) and 37-A).[b]

[b] G.O. 678, d. 9-3-08. [b] B.P. 118, d. 12-6-08. [c] G.O., 2245, d. 24-7-11.

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* Vol. II, page 651.

Chapter XVIII.

CONTINGENCIES AND STATIONERY.

PART I.—CONTINGENCIES.

190. Contingencies—*Rules in the Civil Account Code.*—The rules contained in Chapter 6 of the Civil Account Code on the subject of the holding of permanent advances, the drawing of contingent bills and the accounting for contingent expenditure should be carefully observed in all public offices.

B.P. 471, d. 16-8-93.

2. *Responsibility of Collectors.*—Collectors will be held responsible for all contingent charges of their districts. It is their duty to see that the strictest economy is observed in regard to such charges, and they should strike out any excessive or questionable items of expenditure incurred by officers subordinate to them. Thus, the charges on account of travelling allowance and carriage hire should be reduced to the least possible amount by seeing that officers going on circuit take with them only such servants and such records as are absolutely necessary; economy should also be observed in the purchase of cloth for dufters, all old records being placed in bundles in racks or almirahs instead of being tied up in cloth; and the charge for lamp oil may be materially reduced by adopting measures to restrict unnecessary resort to artificial lighting.

B.P. 3417, d. 16-5-66.

Note.—Tahsildars and Deputy Tahsildars have been empowered to purchase dufter cloths for their records within a lump grant allotted by the Collector.

G.O. 680, d. 14-11-98.

3. *Contingent bills.*—Contingent bills with their vouchers should be forwarded to the Accountant-General as required and his instructions attended to in their preparation.

B.P. 471, d. 16-8-93.

191. [a] **Miscellaneous charges**[a] —[b] *Powers of Collectors.*—The general rule regarding the powers of Collectors in the matter of sanctioning miscellaneous charges is that they may purchase, on their own authority, articles of Indian origin which do not cost more than Rs. 100, and articles not of Indian origin which do not cost more than Rs. 250, except such as they are required to obtain from the Stationery office by clauses (*f*), (*t*) and (*v*) of Article 98 of the Civil Account Code [c] and subject to the condition that either there is budget provision for the expenditure, or it can be met by re-appropriation without reference to Government.[c] The limits above prescribed relate to the cost of any one article or to the total cost of any number of articles of the same description. The object of delegating the power to purchase articles which are not of Indian origin is to avoid undue delay in the execution of public works or inconvenience to the public service, owing to the want of some article which can be purchased locally, particularly when the quantity required is inconsiderable. Collectors should not make a regular practice of purchasing articles up to the full maximum permissible, and purchases made on different occasions for the same purpose or work, of which the aggregate cost exceeds the prescribed maximum, require the sanction of Government.

The special instructions contained in the following paragraphs have been issued for the guidance of Collectors.[b]

[a] G.O. 2978, d. 24-10-08, in B.P. 291, d. 2-12-08.
[b] G.O. 498, Finl., d. 16-10-08. [b] G.O. 3475, d. 23-12-08.
[c] G.O. 2700, d. 16-8-10. [b] G.O. 361, Finl., d. 25-8-09.
[c] B.P. 245, d. 5-9-10.

2. *Bicycles.*—Collectors may purchase bicycles locally for their own offices and for the offices subordinate to them provided there is budget provision for the charge or that the cost of the bicycle is met by reappropriation without reference to Government and the conditions as to local purchase laid down in paragraph 1 above are fulfilled. In the case of local purchase of bicycles for offices below that of a Divisional officer an additional condition should be observed, viz., that the staff of the peons belonging to the particular office concerned should be reduced by one.

G.O. 345, Finl., d. 29-5-12; G.O. 2465, d. 16-8-12.

3. *Furniture.*—Most officers, including clerks in Taluk cutcherries, have been supplied with chairs and tables. The supply to all offices should be gradually completed as funds become available. [d] Office furniture may be repaired under the authority of Divisional-officers, Tahsildars and Deputy Tahsildars, the limit of sanctioning power in each case being fixed by Collectors at their discretion, but so as not to exceed their own purchasing power under paragraph 1 *supra.*[d]

G.O. 725, d. 11-9-90.
[d] G.O. 1121, Finl., d. 20-12-02. [d] B.P. 23, d. 24-2-03.

4. *Book-binding.*—[e] Collectors and [f] Conservators [f] have been empowered to select the books to be bound in each year, and to fix the rate of charge to be paid for the binding.[e] [g] This permission does not extend to routine correspondence, nor to papers of an unimportant character, such as the Treasury and Taluk accounts, which are not referred to after the lapse of the period to which they relate. Such documents need not be bound, but should be arranged in proper order and stitched together in convenient volumes. This work should be done by the office muchis.[g]

B.P. 471, d. 16-8-93. [f] B.P. Mis., 1573, For., d. 30-11-94.
[e] B.P. 156, d. 30-3-92. [g] B.P. 3468, d. 6-6-67.

5. *Peons' belts and badges.*—(i) Peons drawing Rs. 6 per mensem in the Land Revenue and Forest Departments, as well as all taluk peons, are supplied with belts of cotton webbing; all peons in higher grades, including dalayets and duffadars, are allowed belts of dark-blue cloth. The edging should be red in the case of peons and dalayets, while gold lace is allowed for duffadars of Collectors and Conservators of Forests. [h] The belts supplied to head peons in Divisional offices should bear a double chevron in gold lace below the badge.[h] The dimensions of the belt in all cases are as follows :— length 6¾ feet; breadth 4 inches, breadth of edging ¾ inch. Cotton webbing as well as cloth belts may be renewed at intervals of not less than two years; but the gold-laced belts issued to duffadars will not be renewed oftener than once in four years. [i] Collectors [j] and Conservators of Forests [j] may sanction renewals at shorter intervals when necessary.[i]

B.P. 375, d. 1-10-96. B.P. Mis., 1025, For., d. 26-9-92.
[h] G.O. 2959, d. 29-10-09. [h] B.P. 258, d. 13-11-09.
[i] G.O. 115, d. 16-1-09. [i] B.P. 29, d. 4-2-09.
[j] G.O. 3303, d. 2-12-09. [j] B.P. 6, For., d. 8-1-10.

(ii) Peons are also furnished with a plate of brass or silver representing the badge of office. New badges should be of the prescribed patterns and

made of brass, except in the case of duffadars and the dalayets on Collectors' and Divisional-officers' establishments, who are allowed silver badges. New badges should be supplied only when the necessity for renewal is satisfactorily established. [k] Collectors and [l] Conservators of Forests [l] may sanction the supply and renewal of badges which they should obtain on indent from the Public Works Workshops and Stores.[k]

B.P. d. 28–11–59 (M., Vol. III, page 256 of 1859).
[k] G.O. 115, d. 16–1–09. [k] B.P. 29, d. 4–2–09.
[l] G.O. 3303, d. 2–12–09. [l] B.P. 6, For., d. 8–1–10.

6. *Table cloths.*—Table cloths are supplied to all officers drawing Rs. 100 and upwards. The tables of other officers should be sand-papered and varnished from time to time. Collectors, Conservators of Forests, Divisional officers and (in the case of their own offices) Tahsildars may renew table cloths once in five years and within that period if necessary without reference to the Board.

Note.—Dark-coloured chintz may be purchased instead of woollen cloth, if it is neither more expensive nor less durable.

B.P. 126, d. 16–3–93. B.P. 471, d. 16–8–93. B.P. Mis., 360, For., d. 14–4–93.
G.O. 1121, Finl., d. 20–12–02. B.P. 23, d. 24–2–03.
G.O. 1956, d. 19–7–09.

7. *Clocks and survey instruments.*—Collectors have been empowered to purchase for use in their own and subordinate offices clocks and time-pieces of the description given in the Appendix * and also to incur charges for their repairs, but on each occasion of a new supply or renewal, as the case may be, they should furnish the Accountant-General with a certificate explaining the necessity therefor. A specification of survey instruments to be furnished to Revenue Inspectors is given in the Appendix.*

G.O. 1121, Finl., d. 20–12–02. B.P. 23, d. 24–2–03.

8. *Sanction of the Board and Government when necessary.*—Collectors should address the Board for sanction to purchase articles of Indian manufacture or origin whose cost exceeds their sanctioning powers—but does not exceed Rs. 500—and should address Government through the Board for sanction to purchase any other articles whose cost exceeds their sanctioning power.

B.P. 291, d. 2–12–08.

PART II.—STATIONERY.

192. Stationery—*General rules.*—The rules concerning the supply and consumption of stationery and printed forms have been issued in pamphlet form and copies have been distributed to all district, divisional and taluk offices. The instructions contained in the following paragraphs should be carefully noted by Collectors and their subordinates.

2. *Expenditure.*—The expenditure of the several districts on stationery should be carefully restricted within the sanctioned amount. [a] No articles of stationery whatever, whether included or not in Appendix A to the Sationery Manual, shall be obtained by local purchase or by special indent on the Secretary of State without the previous sanction of Government obtained through the Superintendent of Stationery.[a] [b] Collectors should correspond not with the Board, but with the Superintendent direct, in order to obtain the articles required within the limits of their budget estimates.[b]

B.P. 471, d. 16–8–93.
[a] Rule 3 of the Stationery Manual. [b] B.P. 548, d. 28–9–92.

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* Vol. II, page 653.

3. *Indents.*—The annual indents for stationery articles should be submitted in the prescribed form and before the prescribed date. [c] Collectors should avoid supplemental indents as much as possible. The paper required for forms to be printed at Madras for the use of Collectors should be included in Collectors' indents. Paper required for forms supplied to Collectors by the Board itself, such as birth and death registers, will be included in the Board's indent.[c]

[c] B.P. 2133, d. 27–4–65. [c] B.P. 2267, d. 12–8–75.

4. *Stock-taking.*—Once a year, before the stationery indent is forwarded, the officer in charge of stationery articles should take stock of the quantity in hand and certify to the fact at the foot of the indent in the form appended thereto. [d]In District offices the Treasury Deputy Collector will be held responsible for seeing that the requirements of the Huzur and Taluk offices are carefully scrutinized and strict economy enforced in the expenditure of stationery.[d]

B.P. 2720, d. 23–9–85. B.P. 3212, d. 24–11–85.
B.P. 471, d. 16–8–93. [d] B.P. 2720, d. 23–9–85.
Rule 78 of the Stationery Manual.

5. *Custody of stationery and maintenance of store account in the Collector's office.*—(i) The stationery supplied to each district should remain in the custody of the cash-keeper, who should keep a general store account in the form prescribed in the Stationery Rules sanctioned by Government. In this account such articles of stationery as have to be issued frequently should be written under regular columns, the rest being entered in another form prescribed for articles periodically supplied.

B.P. 2133, d. 27–4–65. B.P. 3081, d. 8–6–65.
B.P. 471, d. 16–8–93.

(ii) In the store account the balance of the stationery articles remaining at the beginning of the official year should first be brought forward, then the quantities received from the Superintendent of Stationery should be entered, and the issues to the several departments on indents passed by the Treasury Deputy Collector being deducted, a balance should be struck at the close of each month. Below the balance of each month a small space should be left for the entry of any articles which may be received from the Superintendent of Stationery in the course of the month, and all the issues should then be written consecutively.

B.P. 3081, d. 8–6–65.

6. *Issue of stationery required for the Collector's office.*—The stationery required for the Collector's office should be supplied once a month from the general store on indents passed by the Treasury Deputy Collector. The cash-keeper should make no issues whatever without a passed indent or memorandum from the Deputy Collector, and, when the supply is made, the cash-keeper must obtain on the indent the signature of the person receiving the articles, and keep the receipted indent with him in support of the entry of issue in his store book.

B.P. 3081, d. 8–6–65. B.P. 471, d. 16–8–93.

7. *Supply of stationery to subordinate offices.*—As soon as convenient after the receipt of the stationery from Madras, the supply which is due to Divisional, Taluk and Deputy Tahsildars' offices for one year should be despatched by the cash-keeper upon indents received from the officers concerned. These should be carefully examined by the Treasury Deputy Collector and passed by him. Should any officer insist on an unreasonable supply of any article being made, the Treasury Deputy Collector should

bring the matter to the notice of the Collector and obtain his orders. Paper required by Taluk and Deputy Tahsildars' offices may be supplied twice or thrice a year. The paper required for village accounts should be despatched to the taluk offices before the middle of June, and the Tahsildars should be requested to supply the Karnams by the end of the same month with all the books to be used by them in the ensuing fasli according to the forms prescribed by the Village Manual. The Treasury Deputy Collector should obtain a report from the taluks that this has been done.

B.P. 3081, d. 8-6-65. B.P. 471, d. 16-8-93.

Note.—During the absence of the Tahsildar from head-quarters, the Taluk Sarishtadar or Taluk Head Accountant may issue stationery and forms to village officers on indents submitted by them.

G.O. 680, d. 14-11-98.

8. *Custody of stationery in subordinate offices.*—The several officers who are thus supplied with stationery, whether monthly, half-yearly or annually, should entrust it to a clerk or gumasta in their office, who should be required to keep a regular account, in the prescribed form, of the expenditure of all articles received from the general store. A separate column should be opened for every article expended. The balance on the 1st April should be brought forward, and below it the supply received from the general store should be entered, and then the consumption as it occurs daily. A balance should be struck at the close of each month.

Articles, such as tape, which are received monthly from the general store and issued at once to the clerks according to actual requirements, can be entered in a separate book, half or a quarter of the page being left for the receipt and expenditure of each article, according to the nature of the consumption.

B.P. 3081, d. 8-6-65. B.P. 471, d. 16-8-93.

9. *Issue of paper required for the use of officers and clerks in subordinate offices.*—A clerk or accountant who may require any kind of paper for use will enter the same in the Expense book, stating briefly the purpose for which it is required, and signing his name. For sundry purposes, such as drafting and fair-copying letters, preparing memoranda and the like, one or two quires of writing paper should be placed on the head clerk's table, so that whenever the clerks and accountants may require paper in the course of the day, they can take as many sheets as they may want. This will obviate the necessity of their signing in the Expense account every time they may require paper. The quantity so placed on the head clerk's table must at once be entered in the Expense account, and as soon as it is consumed, a further quantity should be obtained and treated similarly. Paper, etc., issued from time to time for the use of covenanted officers and the Treasury Deputy Collector must be entered in the same manner in the Expense account, and attested by the head clerk, the officers in question not being required to sign their names in the book.

B.P. 3081, d. 8-6-65.

10. *Return of consumption of stationery in subordinate offices.*—The several officers who are supplied with stationery from the general store should, after the close of each quarter, furnish the Treasury Deputy Collector with a return, in the prescribed form, showing the actual consumption of paper of all kinds, quills, pencils and sealing-wax. It can be easily prepared from the Expense account which comprises only a very few articles.

B.P. 3081, d. 8-6-65. B.P. 471, d. 16-8-93.

Chapter XIX.

DISTRICT PRESSES.

193. District Presses—*Object.*—[a] District Presses have been established in order to save scriptory labour, and to assist in disseminating useful information to the public. They are primarily intended for the use of Collectors' offices, but there is no objection to their being used for the work of other Government offices, provided the press establishment can find time for it.[a] [b] Private work may also be undertaken, but only when the press is not occupied with public work.[b]

[a] B.P. d. 22-3-55 (M., Vol. II, pp. 28–30 of 1855).
[a] E.M.C. 1276, d. 21-11-55, in B.P. d. 13-12-55 (M., Vol. II, p. 109 of 1855).
[b] B.P. d. 28-4-58 (M., Vol. III, p. 52 of 1858).

2. *Management.*—[c] The control of district presses is vested in the foreman or head compositor under the orders of the Deputy Collector in charge of the Treasury.[c] [d] The accounts of the department should be kept and rendered in the forms prescribed for the purpose in the manual for District Presses.[d]

[c] B.P. d. 22-3-55 (M., Vol. II, p. 40 of 1855).
[c] B.P. 5795, d. 19-9-70.
[d] B.P. 1498, d. 16-3-65.

3. *Periodical Reports.*—[e] A report on the working of District Presses is submitted to Government triennially. Collectors should submit these reports so as to reach the Board's office not later than the 31st May. For the intermediate years only the statements accompanying the triennial report need be submitted.[e] These are designated statements A, B, C, D, E and F (*vide* Appendix I*).

[e] E.M.C. 375, d. 12-4-56.
[e] B.P. 1766, d. 19-6-83.
[e] G.O. 482, d. 14-6-86.
[e] G.O. 1081, d. 11-12-86.
[e] B.P. 222, d. 8-3-88.
[e] B.P. 33, d. 7-2-99.

4. *Supply of press materials*—(i) *Articles of European manufacture.*—Annual indents for articles of European manufacture required for the District Presses should be submitted by Collectors direct to the Superintendent, Government Press, before the [f] 1st [f] October of the previous year. A forecast should invariably precede the indent and should reach the Superintendent not later than the [f] 1st [f] of June. From the returns thus furnished by Collectors, the Superintendent will prepare consolidated returns for the Presidency, which will be included by the Board in its annual indent for European stores.

B.P. 226, d. 19-9-99.
[f] B.P. 164, d. 12-7-01.

(ii) *Locally-made articles.*—[a] A list of locally-made articles required for District Presses should be submitted by Collectors along with the forecast to the Superintendent, Government Press, for scrutiny and submission to

* Vol. II, page 654.

the Board. When the sanctioned budget grant is known, Collectors may purchase such articles themselves on indents forwarded to the supplying firm through the Superintendent, Government Press.[a] [b] Petty articles may however be purchased as required, the cost being met from the ordinary district contingencies.[b]

[a] B.P. 232, d. 26-6-96. [a] B.P. 226, d. 19-9-99.
[b] B.P. 1498, d. 16-3-65.

5. *Classification and registration of work.*—Work done in the district press is either public or private, the former comprising the following main items:—the publication of the District Gazette, the printing of books and old district records and the printing and publication of a diglott almanac. All work, whether public or private, should be registered and computed in the accounts according to the instructions given in the "District Press Manual." All private work should be paid for on delivery.

194. The District Gazette—*Responsible officer.*—The Collector while at head-quarters, and in his absence the covenanted officer left in charge, will be held responsible for all that appears in the District Gazette

B.P. 2660, d. 8-4-68.

2. *In what language published.*—[c] A monthly Official Gazette should be published in all districts in English and the vernacular of the district.[c] [d] As a rule, everything in the Gazette should be in diglott, [d] but[e] when the officer forwarding a notice is of opinion that its publication in one language is sufficient, no translation need be printed unless the Collector considers that it is desirable to publish an abstract in English or the vernacular, as the case may be. In such cases the abstracts should be prepared in the Collector's office.[e]

[c] B.P. 217, d 14-1-64. [e] B.P. 6384, d. 29-9-64.
[d] B.P. 876, d. 18-5-81. [e] B.P. 3467, d. 23-6-65.

3. *Contents of the Gazette*—(i) *General.*—[a] The Gazette should be prefaced by a carefully prepared table of contents, giving concisely the purport of each notice or article. [a] [b] It should contain the calendar and the following statements:—*Monthly.*—(1) Cultivation and rainfall, and (2) price list. *Annually.*—(1) Vaccination statements, (2) return of births and deaths, and (3) statement showing the working of hospitals and dispensaries.[b] [c] The Gazette should also contain all orders of a general nature; notices of appointments; promotions; leaves of absence; deaths, resignations, etc., among the district servants; abridgments or brief notices of orders of Government or Acts of the Legislatures, and other matters concerning officials or the public at large, such as rolls of unclaimed sums in Regimental cash chests; sales of land and notices of abkāri rents; sale notices, etc.; all circulars issued by the local authorities when of the nature of standing orders; circular orders of the Board of Revenue and of the High Court; changes in postal rules; the progress of railway and other public works; lists of maps of villages and taluks of the district available for sale at the Survey Office; the proceedings connected with local exhibitions; advertisements inviting tenders for contracts; notices of the dates of preliminary and other hearings in the Civil Courts. The places where the Collector will hold his cutcherry during the ensuing month, and similar items of intelligence should also be notified. Advertisements may be inserted subject to the provisions of the next sub-paragraph, and where necessary special supplements may be published.[c] [d] Editorial articles, mere news

or correspondence on any subjects, and comments on the proceedings of the courts or cutcherries have, however, no place in an Official Gazette.[d]

[a] B.P. 8100, d. 12-12-62.
[b] B.P. 366, d. 30-8-94.
[c] B.P. 27, d. 3-3-03.
[c] B.P. d. 24-8-57; (M., Vol. III, pp. 62-63 of 1857).
[d] B.P. d. 17-3-59; (M., Vol. III, p. 41 of 1859).
[d] B.P. d. 5-10-59; (M., Vol. III, p. 230 of 1859).

(ii) *Advertisements.*—Advertisements and circulars of officers of other public departments should be published in the District Gazette free of charge. [e] Collectors are also empowered to permit the publication of Municipal and Local Fund advertisements, etc., in the District Gazette, *gratis*. Discretion should, however, be exercised as to the space to be allowed to these and such other Municipal and Local Fund notices as are not required by law to be published in the Gazette.[e] [f] Private advertisements may also be published, on payment, but should appear under a distinct heading at the end of the Gazette. [g] They should generally be charged at three annas per line for the first insertion, two annas per line for the second insertion, and one anna per line for every subsequent insertion. In places however where there is a local newspaper, the insertion of private advertisements in the Gazette should be discouraged, and when publication becomes necessary, the charge should be five annas for the first insertion, four annas for the second, three annas for the third, and two annas for the fourth and following insertions.[g] [h] The foregoing rates are for advertisements occupying only a half-page column or less. Advertisements which are printed across the full width of the page shall be charged for at double the above rates. The following is the scale of charges for advertisements covering an entire page or more, whether solid or tabular:—

Number of insertions.	For a full-width page, solid or tabular.	
	In districts where there are local newspapers.	In districts where there are no local newspapers.
	RS.	RS.
For first insertion	36	20
,, second insertion	27	15
,, third insertion	18	10
,, fourth and following insertions	9	5[h]

[e] B.P. 461, d. 21-1-68.
[f] B.P. 6876, d. 10-12-61.
[g] G.O. 763, d. 6-5-78.
[g] G.O. 489, d. 27-2-79.
[h] B.P. 177, d. 13-9-00.

(iii) *Supplements.*—Supplements to the Gazette should be published when necessary. [i] One will usually be the Police sheet, containing all matters of special interest to the Police department, such as notices of offences committed; the result of criminal trials; lists of stolen property; descriptions of escaped convicts, and offers of reward for their apprehension. As many extra copies of the Police sheet as are required should be supplied to the Police department, and their cost debited in the accounts to that department.[i] [j] Another supplement will be the Educational sheet which should contain information on all matters of importance to the department, as also all rules and alterations in rules published by Government in Part I-B of *Fort St. George Gazette* and all such notifications by the Director of Public Instruction or the Commissioner for Government Examinations as are of general application; [j] matters relating to the administration of Salt, Abkāri and Customs revenue will form a third supplement; Forests matters, a fourth; instructions to village officers, a fifth;

proceedings of Local Fund Boards and Municipal Councils, a sixth. So also Acts, Bills or other lengthy papers which are published periodically or at irregular intervals should be put in a supplement, so as to admit of being filed consecutively.

i B.P. 3517, d. 15-6-63.
i B.P. 7996, d. 13-12-64.
j B.P. 299, d. 6-8-96.
j G.O. 43, d. 12-1-04.
j B.P. 35, d. 23-2-04.

4. *Index to the Gazette.*—An *annual* index should be prepared and issued with the Gazette. The work should be entrusted to the clerk to whom the duty of maintaining the accounts relating to the district press is assigned.

B.P. 5795, d. 19-9-70. B.P. 7112, d. 14-12-70.

5. *Distribution of the Gazette.*—[a]A copy of every Gazette issued should be submitted to the Board of Revenue, including the supplements but excluding papers which are supplied from the Government Press for publication with the District Gazette, such as copies (generally vernacular) of Bills before the legislative council, Acts, etc., and papers with which the Board has no concern, such as proceedings of Local and Municipal bodies, Local and Municipal reports and the Government orders thereon.[a] [b] The District Gazette will be supplied *gratis* to all officers entered in the lists given in Appendix II.* Collectors are at liberty to give more than one copy to each such officer on being satisfied of the necessity of such a course. Collectors are also at liberty to give copies to other officers of similar standing not provided for in the lists, when such officers are serving in their districts.[b] [c]Other persons not included in the distribution list will be supplied with the District Gazette on payment of an annual subscription of two rupees.[c] [d]Each of the supplements, *e.g.*, Educational, Forest, Local Fund, Municipal and Village sheets may be supplied for six annas per annum.[d] [c] Village servants, and officials (Government, Local Fund and Municipal) drawing less than Rs. 25 per mensem, will, as a special case, be supplied with the full Gazette post free for a subscription of one rupee a year.[c] [e] Subscriptions should be paid quarterly in advance.[e]

[a] B.P. 426, d. 18-7-91.
[b] B.P. 876, d. 18-5-81.
[c] B.P. 876, d. 18-5-81.
[c] B.P. 2014, d. 8-7-85.
[c] B.P. 2442, d. 24-8-85.
[d] B.P. 401, d. 24-10-96.
[d] B.P. 254, d. 22-7-97.
[e] B.P. 3115, d. 21-5-57.

195. Work other than the District Gazette—(i) *Printing of books.*—Every *book* printed at the district press should contain a note on the title page, in English as well as in the language of the book, stating for whom it is printed.

B.P. d. 12-7-58 (M., Vol. III, p. 93 of 1858).

(ii) *Printing of old district records.*—[a] When the local printing press can undertake the work, the more important of the old *district records* should be put in print, the selection being [a] [b] made by the Collector.[b] [c] The minimum number of copies should be fifty, of which ten should be sent to the Board and ten to Government. To ensure uniformity, all district records should be printed on paper of foolscap size, and each selection should bear a note on its title page to the effect that the papers are merely printed for convenience of reference, and do not acquire any special authority from being printed.[c]

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* Vol. II, page 658.

[d] The wrappers of the selections should be of the *prescribed colour* * and may be obtained from the Superintendent, Government Press.[d]

[a] B.P. d. 15-12-58 (M., Vol. III, p. 193 of 1858).
[b] B.P. 232, d. 26-6-96.
[c] B.P. d. 15-12-58 (M., Vol. III, p. 193 of 1858).
[c] B.P. 3232, d. 21-6-61.
[d] B.P. Mis., 654, d. 20-2-99.

(iii) *Printing of diglott almanacs.*—As regards *diglott almanacs*, [e] they may be printed and published annually for sale. They should give the Hindu and Muhammadan monthly calendar parallel with the Gregorian and should as a rule contain information in regard to the following matters:—Events of historical importance; days of note from local circumstances, such as market days and Indian holidays; rules of Government immediately affecting the people; tables of distances; weights and measures; statistics of trade; any other points likely to affect popular interests.[e]

[e] B.P. d. 18-5-59 (M., Vol. III, p. 130 of 1859).

* The colour to be used for publications of the different departments of Government is shown in the following statement:—

For publications appertaining to the	Colour for	
	Paper-covered books.	Cloth-bound books.
Political Department	Dark blue	Royal purple.
Public do.	Orange	Orange.
Judicial do.	Yellow	Yellow.
Revenue do.	Green ...	Green.
Public Works Department (General) ...	Gobelin grey ...	Blue dark.
Do. do. (Irrigation) ...	Blue light	
Do. do. (Railway) ..	Blue green	
Local and Municipal Department	Brick red	Dark red.
Educational Department	Red	Light red.
Legislative do.	Salmon	Black.
Ecclesiastical do.	Chocolate	Chocolate.
Marine do.	Brown	Brown.
Pension do.	Primrose	Primrose.
Financial do.	Mottled	Grey.
Accountant-General	Grey	
Governor's Tours— Addresses and Replies	White enamelled.	

B.P. 218, d. 23-8-98.

Chapter XX.

MISCELLANEOUS.

196. Rewards for the destruction of wild animals—*Scale of rewards and sanctioning authorities.*—Collectors and Divisional-officers are authorized to grant rewards for the destruction of wild animals at the rates shown in Appendix I.* The Board will be prepared to delegate to Tahsildars and Deputy Tahsildars in independent charge the power to grant rewards in taluks where the Collector may consider such a step necessary. In all cases shikaris should be allowed to prefer their claims through Tahsildars and Deputy Tahsildars, who should report on them for the orders of their superiors.

B.P. 86, d. 12-2-90.

Note.—(1) The rates given in the appendix are maximum rates. [a] Should circumstances render such a course desirable in any district, Government will reduce these rates or even abolish the rewards altogether in regard to all or any of the animals named.[a] Less than the maximum should suffice in the case of cubs, or where the killing of the animal was a matter of little difficulty or danger. On the other hand, disbursing officers should deal liberally with cases of killing tigers and panthers in localities where those animals are exceptionally destructive of human life.

B.P. 86, d. 12-2-90. [a] B.P. 67, d. 27-3-05.

(2) Rewards are not usually granted for wild animals of other classes than those mentioned in the appendix; whether taken alive or dead, they become the property of the captor, being *feræ naturæ*. If the amount realized by the sale of the animals is considered to be inadequate as a reward, a suitable reward may be granted with the previous sanction of Government in each case.

B.P. Mis. 1201, d. 8-3-95. B.P. Mis. 2179, d. 1-5-95.
B.P. Mis. 2942, d. 11-6-95.

(3) When it is desired to offer a special reward in excess of the maximum for the destruction of a man-eater, or a similarly dangerous animal, the previous sanction of Government must be obtained. [b] The Collectors of Ganjām and Vizagapatam are empowered, however, to offer a special reward not exceeding Rs. 200, for the destruction of a man-eating tiger or panther without reference to the Board or Government.[b]

(4) The rules on the subject of rewards should be published from time to time in the District Gazette, and as opportunities occur should be explained orally to shikaris.

(5) Special care should be taken to see that rewards are disbursed with the least possible delay.

B.P. 86, d. 12-2-90.
[b] G.O. 3462, d. 1-11-10. [b] B.P., 336, d. 20-12-10.

2. *Conditions to be satisfied by claimants.*—Claimants should produce and give up the skull and teeth, as well as the untanned skin and claws, of the animal for which the reward is claimed, together with a certificate from the headman of a village that the animal was killed within the limits of his village on or about a specified date.

Note.—(1) The production of the skin may be dispensed with in the case of jungle tribes who require it for sacrificial purposes; also, where the slayer of the animal may wish to retain the skull and skin as trophies, their surrender need not be insisted on: but in such cases, the value of the skin should be deducted from the reward [c] and the officer granting the reward should first satisfy himself by personal enquiries that the claim is genuine.[c]

B.P. 86, d. 12-2-90.
[c] G.O. 992, d. 14-4-09. [c] B.P., 92, d. 27-4-09.

(2) In the agency tracts of Ganjām, Vizagapatam and Gōdāvari, the production of a certificate from the village officer is not necessary for the grant of rewards. In other districts, also, Collectors may, by special order, dispense with the necessity of producing this certificate, if they are satisfied of the difficulty of obtaining it and of the genuineness of a claim.

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* Vol. II, page 663.

(3) When a special reward has been sanctioned for the destruction of a particular animal, special care must be taken to ensure that the animal paid for is the one wanted.

B.P. 86, d. 12-2-90. B.P. 299, d. 16-6-92.

3. *Disposal of skull and skin.*—(i) The skull and skin should be disposed of as follows :—The skull should [g] usually [g] be broken up in the presence of the disbursing officer immediately on payment of the reward; [g] where, however, there is no likelihood of fraud, Collectors may use their discretion in disposing of the skull otherwise.[g] The skin should be forwarded to the district treasury, as a voucher for the payment, with the disbursing officer's certificate that he has personally examined it before making the payment.

(ii) The Treasury Deputy Collector is responsible for the examination of all skins forwarded to him, and it is his duty to see that no rewards have been paid on them before. After such examination and after being passed as vouchers, all skins should be uniformly marked with two blows of a one-inch chisel, right through, so as to form two sides of a triangle just at the root of the tail; the claws should then be removed from the skin which may be sold by auction when a convenient opportunity occurs.

Note.—In border districts, where the importation of foreign skins may be suspected, special care should be exercised in examining the skins, and, if necessary, local inquiry should be made through the Tahsildar or Deputy Tahsildar.

B.P. 86, d. 12-2-90. [g] G.O. 1555, d. 24-5-12; G.O. 2118, d. 15-7-12.

4. *Annual returns.*—[a] Collectors should submit before the [b] 10th February [b] of each year statistics regarding the destruction of wild animals and snakes during the preceding calendar year, in the forms given in Appendix II.* [a] [c] The returns should be accompanied by brief notes, explaining any variations between the figures of the year under report and those of the preceding year.[c] Care should be taken to see that the figures in these returns relating to the issue of gun licenses tally with those entered in the annual report on the administration of the Indian Arms Act, 1878.

[a] B.P. 1588, d. 11-6-75.
[a] B.P. 529, d. 12-6-88.
[a] B.P. 225, d. 17-9-01.
[b] B.P. 295, d. 8-11-98.
[c] B.P. 219, d. 29-5-94.

Note.—(i) The returns showing the destruction of wild animals should include only those animals whose destruction has been reported and for which rewards have been given, and [d] are intended to deal with only such animals as are dangerous to human beings or cattle.[d] They should show the total amount of rewards actually disbursed during the year.

B.P. 236, d. 29-6-96.

[d] Paragraph 9 of the Government of India's Resolution, 3384–3397 (Home Department), d. 17-12-00, printed in B.P. 288, d. 2-12-01.

(ii) The [e] statistics regarding [e] the destruction of wild animals and snakes should also contain information regarding the measures adopted to remove rank undergrowth. This information should be embodied in a tabular statement in the form given below, which should be furnished to the Collector by Presidents of Taluk Boards and Chairmen of Municipal Councils not later than [f] the 15th January in each year [f] :—

(1) Number of villages in the district.
(2) Number of villages in which rank undergrowth was removed.
(3) Amount spent—
  (*a*) in the year of report;
  (*b*) in the previous years.
(4) Number of deaths from snake-bite—
  (*a*) in villages referred to in column 2;
  (*b*) in other villages.

B.P. 163, d. 13-3-91.
B.P. 728, d. 18-12-91.
B.P. 294, d. 15-8-95.
B.P. 288, d. 2-12-01.
[e] B.P. 225, d. 17-9-01.
[e] B.P. 288, d. 2-12-01.
[f] G.O. 934 M., d. 18-5-98.
[f] B.P. Mis. 164, d. 23-6-98.

* Vol. II, page 684.

5. *Elephant shooting.*—[a] The Government have reserved to themselves the power of sanctioning the issue of licenses to shoot elephants. Collectors will receive applications for such licenses and forward them for the sanction of Government in the Judicial Department.[a] [b] Permission to shoot elephants which are not rogues will invariably be refused, except when it is reported that they are dangerously numerous.[b]

[a] G.O. 597, Public, d. 7–5–75. [b] B.P. 4342, d. 18–12–84.

197. Escheats and unclaimed property—*Definition.*—All property, real or personal, to which there is no legal owner is escheat and belongs to the State.

B.P. 2278, d. 6–8–85.

SECTION (i).—ESCHEATS OF PERSONAL PROPERTY.

Personal property of heirless intestates.—(i) *In the mufassal,* the District Magistrate should take charge of all unclaimed personal property left by Hindus, Muhammadans and others who have died intestate and without heirs. [c] If the property is worth Rs. 50 or less, he should cause it to be sold at once and the sale-proceeds credited to Government.[c] In other cases he should report the matter to the Subordinate Judge, or, if there is no Subordinate Judge in the district, to the District Judge who will issue orders under clause 7 of section 16 of Regulation III of 1802. If claims to the property are subsequently advanced before the Subordinate Judge or the District Judge, the District Magistrate should arrange for the case being watched and the interests of Government represented in the Court if there is reason to believe that the claims are unfounded. If the District Magistrate has reason to believe that personal property left by heirless intestates has been taken possession of by persons who have no valid claim to it, he should institute a suit for its recovery as contemplated by clause 4 of section 16 of Regulation III of 1802.

B.P. 175, d. 26–6–07.

(ii) *By European British subjects.*—Property left by European British subjects, and other persons to whom the provisions of the Indian Succession Act apply, is taken charge of by the Administrator-General.

(iii) *In the Presidency Town.*—In the presidency town the movable property of persons dying intestate, if of value not exceeding Rs. 200, is taken charge of by the police, and delivered, under the orders of the Commissioner of Police, to persons who establish their claims.

B.P. 2278, d. 6–8–85. B P. 935, d. 16–4–86.
[c] B.P. 190, d. 28–2–88.

2. *Unclaimed articles found on roads, etc.*—Articles found in a public place the owners of which are not known are the property of the finder as against every one except the true owner. If the finder so desires, he may hand over any articles so found to the police, who will retain the same in their custody, and will at once report the facts to the District Magistrate. A notice should then be published in the District Gazette inviting claimants to prefer their claims within three months. If no claims are preferred, the articles should be returned to the finder. If on the other hand a claim is preferred and is not contested, the articles should be handed over to the claimant. In the case of a contested claim, the parties should be referred to the Civil Court and the District Magistrate will be guided by the orders of the Court.

G.O. 1141, d. 18–4–12.

SECTION (ii).—ESCHEATS OF REAL PROPERTY.

3. *Powers and duties of the Board.*—[a] Under the provisions of sections 6, 7 and 8 of Regulation VII of 1817, the Board of Revenue is vested with the general superintendence of all escheats of real property to Government, and is required to fully inform itself, "through local agents," of any property of that description, and to report to Government whether such property should, in its opinion, be sold on the public account, or in what other manner it should be disposed of. Where the value of the property does not exceed [b] Rs. 500,[b] the Board can dispose of cases of escheat without reference to Government.[a]

[a] B.P. 2278, d. 6-8-85. [b] B.P. 232, d. 26-6-96.

4. *Powers and duties of Collectors.*—The Collector is the *ex-officio* local agent of the Board. If it comes to his notice that any real property is *primâ facie* liable to escheat, he should at once publish a notice in the District Gazette inviting claimants to prefer their claims to it within six months, from a specified date. If any claims are put in, he should investigate them, and, finally, on the expiration of the full time and after the completion of the investigation of all claims that may have been put in, he should report the circumstances of the case for the orders of the Board as to whether, the property may be declared an escheat and whether, in the event of possession thereof not being peacefully surrendered to Government, a suit may be filed to establish the right of Government thereto. If the property is not in the possession of anybody or the party in possession does not offer any opposition to that course, the Collector should take possession of it as soon as the case comes to his notice; but if there is opposition, and there is no risk of the property being damaged by the delay in taking possession thereof and arranging for its care and maintenance, the party may be left in possession until the question is finally settled in the usual course. If there is risk of damage, the orders of the Board should be sought as to the advisability of filing a suit at once to establish the right of Government on the evidence already available. [c] Reports regarding real property liable to escheat should be submitted to the Board in the form given in Appendix III.* [c]

B.P. 12, d. 20-1-04. [c] B.P. 328, d. 23-12-05.

5. *Final disposal of escheats of real property.*—Real property which has escheated to Government should not ordinarily be sold until it has been twelve years in the possession of Government, *i.e.*, until all rights of action against Government in respect of the property have abated. [d] When so sold, it should be stipulated in the sale notice that the assessment payable to Government on the land will be liable to alteration at any general revision of the land revenue settlement of the district.[d]

B.P. 2278, d. 6-8-85. [d] G.O. 557, d. 14-6-05.
[d] B.P. 147, d. 12-7-05.

SECTION (iii).—SURRENDER OF ESCHEATS TO PERSONS HAVING A NATURAL, BUT NOT LEGAL, CLAIMS TO SUCCEED THERETO.

6. *When the Indian Succession Act applies.*—When illegitimate persons governed by the Indian Succession Act (1865), die intestate, and their effects escheat to Government in consequence of the absence of the legitimate kindred, the residue of such effects after deducting therefrom the expenses incurred and the Crown's share, is granted to persons who, but for illegitimacy, would

* Vol. II, page 667.

have a claim thereto according to the Act. The Crown's share is calculated according to the following scale :—

One-eighth when the residue amounts to less than Rs. 5,000.
One-sixth when the residue is between Rs. 5,000 and Rs. 10,000.
One-fifth when the residue is between Rs. 10,000 and Rs. 50,000.
One-fourth when the residue is between Rs. 50,000 and Rs. 1,00,000.
One-third when the residue is Rs. 1,00,000 and upwards.

B.P. 2278, d. 6-8-85. B.P. 342, d. 15-12-98.

Note.—(1) In special cases in which the deceased may have left an invalid testamentary document clearly indicating his intentions, consideration should be given to the same.

(2) In case the father of an illegitimate person has not fulfilled the duties of a parent, the rule derived from the Act should be departed from, and preference given to the mother or her relations.

B.P. 2278, d. 6-8-85.

7. *When the Indian Succession Act does not apply.*—The Government of India have ruled that when estates belonging to Hindus, Muhammadans or others to whom the Indian Succession Act does not apply, escheat to the State, the Local Government should deal in a liberal spirit with the claim, of those who, but for the fact of illegitimacy, would be entitled to succeeds or who, for any reason, have a moral, though not a legal, claim to consideration. [b] Subject to the above general principles, all escheats irrespective of their value can be disposed of by the Local Government.[b]

B.P. 2278, d. 6-8-85. B.P. 288, d. 2-12-01.
[b] G.O. 2486, d. 15-8-11.

8. *Under the Marumakkatayam* [a] *or the Aleyasantana* [a] *Law.*—In all cases of escheats of property subject to the Marumakkatayam [a] or the Aleyasantana [a] Law arising from the absence of *legal* heirs, the Board has been empowered to make over the property to the natural heirs, where the value, after payment of debts and funeral expenses of the deceased owner, does not exceed Rs. 500. If the value of the property exceeds Rs. 500, the case must be reported for the orders of Government.

B.P. 2278, d. 6-8-85. B.P. 374, d. 27-6-90.
[a] G.O., 827, Confdl., d. 10-8-92. [a] B.P. 445, Confdl., d. 19-8-92.

Note.—When the *janmam* right in lands escheating to Government in Malabar is sold on behalf of Government, 10 per cent. of the sale-proceeds is credited to Local funds for purposes of local improvements, such as roads, bridges, etc.

B.P. 2278, d. 6-8-85.

SECTION (iv).—MISCELLANEOUS.

9. *Claims to wrecks and to treasure trove.*—Claims to wrecks recovered from the sea are dealt with under section 14 of Act XV of 1908 and sections 71-79 of Act VII of 1880, as modified by Acts X of 1889, VI of 1891 and XII of 1891; and claims to treasure trove under Act VI of 1878 and the rules given in Appendix IV.*

B.P. 2278, d. 6-8-85. G.O. 604, Pub., d. 26-7-07 and B.P. 231, d. 17-8-07.

10. *Sale of immovable property attached by Criminal Courts.*—When immovable property paying revenue to Government is attached under section 88 of the Code of Criminal Procedure (Act V of 1898), it must be taken charge of by the Collector and sold under the orders of the Court at whose instance the attachment was made.

11. *Immovable property forfeited under the Penal Code.*—When immovable property has escheated to Government under the Penal Code or other laws,

* Vol. II, page 668.

it should not be alienated by Government officers except in accordance with the rules prescribed for the alienation of Government lands.

12. *Rewards to informers.*—When property which should properly have escheated to Government is illegally appropriated, and information thereof is given by a private individual, [a] a reward not exceeding 10 per cent. of the [a] value of the escheat may be given to the informant. Such cases, however, must be reported for the orders of Government.

B.P. 2278, d. 6-8-85. B.P. 101, d. 21-5-08.

198. Managed estates—*Report by Collector.*—When an estate is placed under the management of a Collector by order of a Civil Court, the fact should be reported by him to the Board.

B.P. d. 6-1-31 (M., Vol. I., p. 112).

2. *Appointment of manager.*—The proprietor himself or one of his relatives, whenever a competent person can be selected from among them, may, with the Court's permission, be appointed as manager of the sequestered estate. The direction of affairs will thus be left in the hands of persons who have an interest in the resources of the estate, instead of in those of a stranger.

3. *Removal of manager.*—It will be competent for the Collector to remove the manager at any time if his conduct or management should prove unsatisfactory.

B.P. d. 1-8-36 (M., Vol. I, p. 220). B.P. d. 20-5-39 (M., Vol. I, p. 263).

4. *Surplus Funds.*—The surplus funds, if any, of estates placed under the management of the Collector should be invested each year in Government securities.

B.P. d. 16-7-29 (M., Vol. I, p. 88). B.P. d. 3-8-29 (M., Vol. I, p. 96).

Note.—This course may, with advantage, be adopted also in the case of estates under attachment for arrears—*vide* S.O. No. 41, paragraph 9.

B.P. d. 1-8-36 (M., Vol. I, p. 220).

5. *Report on the management of estates.*—A report on the management of each estate should be submitted to the Board annually, and should be accompanied by a statement showing the amount of surplus funds in hand, the amount invested, and the balance.

B.P. d. 16-7-29 (M., Vol. I, p. 88). B.P. d. 3-8-29 (M., Vol. I, p. 96).

199. Registration of documents to which Government are a party.—Where the registration of assurances is optional, as for instance in leases for terms less than a year, and where Government are a party, registration should be the rule and not the exception [a] and should be effected at the cost of Government.[a] When Abkāri contractors or other persons called upon to furnish security deposit money in a Bank or Treasury, the deposit should be in the name of the Collector of the district as such, and not in the name of the individual who may be in charge of the office of Collector at the time. [b] When real property is tendered by any person as security to Government, the security bonds should be duly registered under the provisions of the Indian Registration Act.[b]

B.P. 2754, d. 16-5-65. [a] B.P. 150, d. 1-7-02.
[a] B.P. 80, Sett., d. 12-5-02. [b] B.P. d. 7-7-45 (M., Vol. I, p. 376).
[a] B.P. 124, d. 5-6-02.

200. Process service—*Scale of fees leviable.*—[a] The scale of process service fees given in Appendix V * should be adopted in all Revenue Courts

* Vol. II, page 671.

in dealing with cases arising under Madras Regulation IX of 1822 and [b] Act I of 1908 [b], whether the process is to be served within or beyond the jurisdiction of the Court to which the application is made.[a] The scale of process service fees to be levied under the Madras Hereditary Village Offices Act III of 1895 is given in Appendix III * to Chapter XIV.

[a] B.P. 668, d. 25-11-91. [b] B.P. 240, d. 1-9-10.
[b] G.O. 2737, d. 18-8-10.

2. *Form in which levied.*—The fees levied must be paid in court-fee labels of the proper amount to be affixed on the application. Such labels will be punched by the officer appointed to receive the application, who will endorse a note on the process that the proper fee has been levied. When the process has to be forwarded to any Court in British India subordinate to the High Court of Madras for execution, such subordinate Court will accept the certificate endorsed on the process as sufficient proof that the proper fee for the issue thereof has been paid, and will serve the process accordingly through the proper officer, and return it to the Court by which such process was transmitted.

B.P. 2146, d. 20-10-73. B.P. 1063, d. 7-5-74.
B.P. 668, d. 25-11-91.

3. *Appointment and payment of process-servers.*—[c] The salary of amins employed in Collectors' Courts should be Rs. 14 per mensem, and of amins in other Revenue Courts Rs. 12. Peons employed as process servers in the Collectors' Courts should be paid Rs. 7 per mensem, and those employed in other Revenue Courts Rs. 6. In exceptional cases batta may be given to the amins and peons in addition to the fixed salary with the previous sanction of the High Court.[c]

[d] Process amins and peons employed in Revenue Courts should be required to have passed the Primary School examination.[d]

[e] Deputy Tahsildars in independent charge of divisions have been empowered to exercise the powers of appointment, removal and grant of leave in respect of the special process servers entertained in their office under Madras [f] Act I of 1908.[f] [e]

[c] G.O. 1210, Judl., d. 1-8-73. [d] G.O. 583, Edl., d. 21-10-97.
[c] B.P. 1578, d. 15-8-73. [d] B.P. 381, d. 29-10-97.
[c] B.P. 668, d. 25-11-91. [e] B.P. 228, d. 31-10-00.
[f] G.O. 2737, d. 18-8-10. [f] B.P. 240, d. 1-9-10.

4. *Changes in establishment.*—The number of process servers fixed by the Collector for his own office and the offices subordinate to him should be such that the cost of the establishment may be at least covered by the amount of fees levied on the processes served and executed by them. The establishment to be entertained should be reported to the Board of Revenue and the Government in the first instance for confirmation, and should be altered from time to time as they may direct; and it should not be increased without their sanction. But Collectors have power to transfer process servers from one office to another within their jurisdiction as experience may dictate; and when convenience requires that processes issued by one officer should be served by the process servers attached to another, they may be served accordingly.

G.O. 1210, Judl., d. 1-8-73. B.P. 1578, d. 15-8-73.
B.P. 668, d. 25-11-91.

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* Vol. II, page 449.

5. [a] *Process in miscellaneous revenue inquiries.*—The forms of summons to be used by Revenue officers under Act III of 1869 in the discharge of their ordinary revenue duties, but not as Revenue Courts, are given in Appendix VI.*[a] [b] As a rule, no process fees should be collected from parties appearing before Revenue officers in connection with cases of darkhasts, patta transfers and miscellaneous revenue inquiries, such as settling disputes connected with land. The processes in such cases should be served through Government peons and the village establishment; but if in any particular taluk the work is heavy and the employment of batta peons for serving processes is necessary, Collectors may apply to the Board for sanction for entertaining batta peons as a special case.[b] [c] The establishment so entertained should, however, be treated as temporary, service in it not being pensionable, and should be paid out of fees to be collected in cash according to a scale which will be laid down when sanction is accorded for their collection, such fees being levied from parties on whose application and in whose interests the processes are issued. But where processes are issued by officers of their own motion, no fees should be collected.[c]

[a] B.P. 6075, d. 16-8-69.
[a] B.P. 682, d. 26-3-74.
[a] B.P. 668, d. 25-11-91.
[b] B.P. 899, d. 12-4-75.
[c] B.P. 5944, d. 9-3-86.
[c] B.P. 682, d. 26-3-74.
[c] B.P. 280, d. 23-7-96.
[c] B.P. 209, d. 23-6-97.

6. *Fees, etc., leviable for purposes of Act I of* 1908.—The fees, costs and charges to be levied for purposes of Act I of 1908 (except for processes issued by Revenue officers acting as Revenue Courts) are given in Appendix VII.†

G.O. 2737, d. 18-8-10. B.P. 240, d. 1-9-10.

7. *Refund of excess process fees.*—Fees deposited in excess of the requirement, or those which become unnecessary after deposit, should be refunded to the proper parties. The refund can be made in money, the sum being debited to Contingencies.

G.O. 292, d. 28-2-76. B.P. 2277, d. 14-8-78.

201. Changes in village, taluk, or district limits.—[d] Though petty cases of transfers of land from one village to another in the same taluk may be disposed of by the Settlement Department and the Collector, the sanction of the Board should be obtained when extensive transfers are to be made.[d] [e] The sanction of Government is required in the case of transfers from one taluk to another as well as those between districts.[e]

[d] B.P. 1309, d. 2-3-64. [d] G.O. 71, d. 1-2-86.
[e] G.O. 157, d. 26-2-86.

202. Preservation of the Great Trigonometrical Survey stations and Bench-marks—*Maintenance.*—It is the duty of taluk and village officers to preserve Great Trigonometrical Survey stations and Bench-marks from encroachment or destruction. A notice in English and the vernacular of the district should be given to officers in charge of Great Trigonometrical Survey stations and Bench-marks to be shown to persons who may seek to remove the stones or in any way injure the stations. Mischief of this nature is punishable under section 434 of the Indian Penal Code, and Collectors should give wide publicity to this fact.

B.P. 7005, d. 1-11-65.

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* Vol. II, page 672. † Vol. II, page 673.

2. *Expenditure.*—[a] Tahsildars and Deputy Tahsildars in independent charge [a] are authorised to expend for the protection of each survey station (not being a Bench-mark) a sum not exceeding on an average Rs. 4 a year; outlay in excess of this amount should not be incurred without the special authority of the Superintendent of Great Trigonometrical Surveys. Payment should be made on a receipted bill, accompanied by a separate receipt; the bill should be sent by the Treasury officer immediately after payment to the Superintendent of the Surveys who will countersign and transmit it to the Comptroller-General; the separate receipt will support the charge in the district accounts.

B.P. 5494, d. 29-8-70.
B.P. 420, d. 25-3-80.
B.P. 216, d. 12-9-99.
[a] G.O. 3318, d. 7-12-08.

3. *Correspondence.*—Collector should correspond direct with the Superintendent of Great Trigonometrical Surveys on all matters connected with Great Trigonometrical Survey Stations and Bench-marks and should furnish that officer with such reports as he may call for.

B.P. 2429, d. 28-8-74.

4. *List of stations.*—A list of the principal Great Trigonometrical Survey stations in each district with their latitudes and longitudes is given in B.P. No. 1706, dated 28th July 1886. Collectors will be in charge of all Great Trigonometrical Survey Bench-marks which are not situated on lines of railway, or on works in charge of the Public Works Department, or which have not been handed over to the custody of the Public Works Department. A list of Bench-marks in the custody of Collectors will be issued by the Board of Revenue. Collectors should, on the first July of each year, submit to the Board (Settlement) a report for the previous official year on the condition of Great Trigonometrical Survey Stations and Bench-marks in their custody.

B.P. 1706, d. 27-7-86.
B.P. 127, d. 21-5-87.
B.P. 521, d. 5-9-87.
B.P. 195, d. 14-4-90.
B.P. 1897, d. 24-8-86.
B.P. 457, d. 15-8-87.
B.P. 159, d. 20-2-88.
B.P. 369, d. 12-10-08.

Note.—A Bench-mark is one of a number of marks placed by the Trigonometrical branch of the Survey of India Party along a line of survey indicating a series of levels at different elevations, and the height above mean sea level of different localities. The Bench-marks are of two kinds—

(*a*) Embedded Bench-marks, and
(*b*) Inscribed Bench-marks.

Embedded marks are stones usually 16 by 12 by 5 inches which have been built into a block of masonry about 3 to 4 feet cube and have, as a rule, been laid down in the vicinity of a masonry building such as a temple, etc. As the whole block is covered with earth, the letters B.M. have been cut somewhere in the building close to the Bench-mark or immediately opposite to it so as to facilitate identification. Stone slabs about 1 foot square have also been built into the parapet walls of bridges or verandah floors of travellers' bungalows and other public buildings.

Inscribed marks are points on rocks *in situ*, coping stones of bridges, or of Railway platforms or other prominent land marks. The letters G.T.S.B.M. or simply B.M. and a small circle have been well cut into the stones at such places. Inscribed marks found cut on tops of milestones may be disregarded. Embedded marks are noted in the list as $\frac{\text{G.T.S.}}{\text{B.M.}}$. They require special attention.

G.O. 378, d. 11-2-09.
B.P. 108, Sett., d. 13-3-09.

202-A. Survey of proprietary estates.—In order to give wide publicity to the provisions of the Madras Survey and Boundaries Act (IV of 1897) so far as they relate to the survey of proprietary estates, Collectors

should send copies of the Act in English or the appropriate vernacular to proprietors and they as well as Divisional-officers, should make a point of explaining to proprietors in person, whenever opportunity occurs, the advantages resulting from a survey of their estates. When a proprietor submits an application for the survey of his estate, the Collector should forward the application at once through the Director of Survey and the Board for the sanction of Government. Sanctioned surveys will be undertaken as and when funds are made available for the purpose.

G.O. 831, d. 10–9–01. B.P. 223, d. 17–9–01.

203. Tombs and monuments—*European Christian Burial-grounds.*—
(i) *Government Cemeteries.*—The rules for the upkeep and inspection of Government cemeteries will be found in the Ecclesiastical rules framed by the Government of India. (G.O. No. 110, Ecclesiastical, dated 1st October 1904.)

(ii) *Non-Government Cemeteries and isolated Tombs.*—Non-Government cemeteries (*i.e.*, cemeteries not attached to Government churches or maintained under the Government of India Ecclesiastical rules) and isolated tombs will as a rule be looked after by the Public Works Department, but the officials of the Revenue Department will be responsible for tombs situated in out-of-the-way places where the former Department have no work. Such cemeteries and tombs will not, however, be maintained at the expense of Government, unless they are of historical or archæological interest, or are tombs of persons officially connected with the State including ordinarily members of the families of deceased Government servants. A list of cemeteries and tombs which are looked after by the Revenue Department and maintained by Government will be prepared for each district. They will be inspected annually by the Collector, or one of his Covenanted Assistants, who will submit a brief report to Government in the form given in Appendix VIII* making the necessary proposals for repairs.

When any tomb which is not of historical, archæological or official interest needs repair, the Collector or Divisional-officer will communicate with the friends of the deceased, or if this is not practicable will advertise three times in the *Fort St. George Gazette* and the *Gazette of India*. If no one comes forward to repair it, and the tomb falls into ruin, the Collector will order it to be levelled to the ground. Any inscribed slab or tablet which may form part of it will be preserved in a suitable place. (G.O. No. 457 W., dated 29th April 1907.)

B.P. 593, d. 24–8–89. G.O. 2123, d. 22–8–07.
B.P. Mis. 2812, d. 5–10–07.

2. *Ancient Monuments requiring repair.*—Collectors should, after consulting the Executive Engineer of the district, report to the Superintending Engineer of the Circle on or before the 15th August in each year, the monuments in their districts which require repair, with reference to the list of ancient monuments already selected for conservation. A complete report will then be forwarded to the Superintendent, Archæological Survey, on or before the 1st September by each Superintending Engineer.

B.P. 121, d. 2–6–02.

3. *Additions to list of ancient monuments.*—The Collector may make any addition which, in his opinion, is necessary to the list of ancient monuments

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* Vol. II, page 674.

selected for conservation. A short descriptive account of each addition should accompany the list.

B.P. 304, d. 26-3-88.

204. Weights and measures—

SECTION (i).—GENERAL

1. *Object of stamping.*—The object of stamping weights and measures should be, to induce the recognition of the established standards, and without interfering with the use of locally established weights and measures, to test them and to record on them their values according to recognized standards. It will be very generally found that weights and measures which do not correspond in name with any recognized standard, are really multiples or fractions of some such standard.

B.P. d. 4-7-50; (M., Vol. I, p. 533).

2. *Weights and measures which may be stamped.*—[a] Metallic measures alone should be stamped[a] and [b] every endeavour should be made to induce merchants and others to adopt metallic measures.[b] [c] Weights and measures which do not conform to the recognised standards should not be tested or stamped by the stamping establishments[c] nor [d] should jewellers' weights be tested or stamped.[d]

a G.O. 1003, d. 2-4-12.
b B.P. Mis. 3299, Sett., d. 2-7-96.
c G.O. 600, d. 11-7-02.
c G.O. 80, d. 21-1-04.
c G.O. 3294, d. 4-11-11.
d B.P. 152, Sett., d. 31-7-02.
G.O. 1712, d. 8-6-12.

3. *Fees for stamping.*—[a] The weights and measures of shopkeepers and bazaarmen will be stamped [a] [b] by special establishments.[b] The scale of fees prescribed for stamping weights and measures is shown in Appendix IX,* [c] but Collectors can, with the previous sanction of the Board, alter the rates from time to time.[c] [d] The scale should be so regulated that the fees realized are just sufficient to meet the cost of the establishments necessary for stamping purposes.[d] [e] Any savings at the end of the year should be credited absolutely to Government and should not be utilized for the next year's expenditure. The establishment and other charges of each year should be so fixed as not to exceed the receipts of that year; [e] [f] if in spite of this precaution, there is likely to be a deficit at the end of a year, application for a special allotment should be made to the Board.[f]

a B.P. 20-10-57 (M., Vol. III, p. 75 of 1857).
b B.P. 3242, d. 1-6-63.
c B.P. 2453, d. 11-11-66.
d B.P. 967, d. 23-3-85.
e B.P. 1429, d. 29-9-80.
f B.P. 375, Sett., d. 12-10-06.

Note.—In conducting the actual operation of testing, the stamping establishment should carry out free of extra charge any slight adjustment that may be found necessary to make the weights and measures perfectly accurate.

G.O. 1164, d. 21-10-84.
B.P. 69, Sett., d. 12-5-87.
B.P. 147, Sett., d. 16-6-87.

SECTION (ii).—TESTING OF WEIGHTS.

4. *Sensibility of balance.*—When weights have to be verified by standard weights and only common scales or balances are available, the first thing to be done is to try the balance as to its degree of sensibility, apart from the question of its equilibrium. Suppose a maund weight of 25 lb. is received for verification. Put a standard maund weight in the right hand scale and

* Vol. II, page 674.

exactly counterbalance it by weights in the left. If $1\frac{1}{2}$ dram weight of avoirdupois will then make a difference when placed in either scale, the balance may be considered good enough for the verification of a common maund weight of commerce. If a beam does not turn with $\frac{1}{500}$ part of the weight that may be in one scale, it cannot be used for very accurate purposes.

5. *Verification of weights.*—The maund weight received for verification should be examined thus: place the standard maund weight in the right hand scale and exactly counterbalance it; then take it out and put in its place the weight to be verified. If the beam shows an equipoise, the weight is correct. It is of no consequence whether the arms of the beam be equal or not, or, in other words, whether the scales are or are not correct.

6. *Equipoise of balance.*—To ascertain if the balance is in equipoise, put a standard maund weight into the right hand scale and exactly counterbalance it in the left hand scale. Then take it out and put in other weights into the right hand scale and produce exact equipoise, this time in the right hand scale, not the left hand. It is now evident that the two weights weighed in the right hand scale are equal to one another: remove the weight from the left hand scale and put therein the weight taken out of the right hand scale, and if the beam shows a true equipoise, the balance is correct; if not, the beam or the scales can only be adjusted by some competent workman. The same remark holds good with reference to all other balances, large or small.

B.P. 19–8–41 (M., Vol. I. p. 311).

SECTION (iii).—TESTING OF GRAIN AND LIQUID MEASURES.

7. *Diameter of grain measures.*—When a grain measure is received for being stamped, the first thing to be done is to measure the diameter carefully. If the diameter of the measure is exactly the same as that of the standard measure, the measure may be accepted for testing. If not, the measure should be rejected.

B.P. 51, d. 15–1–73.
B.P. 82, d. 11–1–78.
B.P. 930, d. 9–7–80.
B.P. 111, Sett., d. 1–6–87.
B.P. 33, Sett., d. 25–1–88.
B.P. 213, Sett., d. 14–5–88.

Note.—If a measure is not quite round, a mean between the longest and shortest diameters should be taken.

B.P. 51, d. 15–1–73.

Illustration.—A local measure of Sirvel in Kurnool is brought to be stamped. According to the table in Appendix X,* the diameter of the standard measure of that locality is [a] $4\frac{1}{2}$[a] inches. The diameter of the measure brought to be stamped should be examined to see whether it is also $4\frac{1}{2}$ inches. If the diameter is correct, the measure may be accepted. If not, it should be rejected.

[a] B.P. 298, Sett., d. 17–8–09.

8. *Method of test employed.*—The only system of test to be employed in testing measures brought to be stamped is that by volume of water, for the proper performance of which the stamping officer is provided with either a specially constructed set of standardized testing vessels or with two test

* Vol. II, page 675.

glasses, a twenty-ounce glass equivalent to a quart and a five-ounce glass graduated to fourths of an ounce. This test is very trustworthy and easily applied.

B.P. 51, d. 15-1-73. B.P. 501, Sett., d. 10-12-87.
B.P. 930, d. 9-7-80. B.P. 375, Sett., d. 31-7-88.

Note.—Testing by grain was discontinued under G.O. No. 217, dated 12th February 1884.

9. *Preliminaries to testing.*—The following preliminaries must be attended to before the actual process of testing can be commenced. The best drinking water available should be obtained, as it is the clearest. [b] The measure to be tested should be well washed out, and if it is found to be leaky, the leaks should be caulked on the outside only with pitch or sealing wax.[b]

B.P. 51, d. 15-1-73. [b] G.O. 1712, d. 8-6-12.

10. *Process of testing.*—The test should then be applied in the following manner: the rim of the measure should be moistened, as otherwise water may stand without spilling quite a sixteenth of an inch above it; and in a measure of 5 inches diameter this will represent 1·39 tolas of rice. The measure should then be filled with water. This is done by pouring water into it from the test glass, either the large 20 oz. glass or the small 5 oz. one or both being used according to the size of the measure under examination. In pouring water from the test glass into the measure, care shoud be taken to prevent the water from overtopping the rim of the measure. The surface of the water must be exactly level with the rim. From the number of times water was poured into the measure from the test glasses and from the quantity remaining in them, it can be ascertained how many ounces of water have been used to fill the measure. The quantity of water, if any, found to have been spilt should be deducted from the total quantity poured out from the test glass. If it be found impossible to staunch a leaky measure, reliable results may be obtained by catching the water which escapes by leakage, measuring it, and deducting the quantity from that poured into the measure from the test glass. The remainder represents the exact capacity of the measure in ounces of water. If this is equal to the capacity of the standard measure given in column 4 of the table in Appendix X * [a] or in the case of liquid measures the capacity of the standard measure fixed by the Collector,[a] the measure may be taken to be correct and stamped accordingly; otherwise it should be rejected. [b] Standard measures themselves should on no account be used in the application of the test as it is almost impossible to pour out the liquid from such measures filled to the brim without spilling. If, however, special vessels of standard capacities are made with a narrow neck and broad lip for pouring, similar in shape to the gallon pot used in the Abkāri department, and standardized to fluid ounces, there is no objection to such measures being used for the purpose of testing. The use of ounce glasses will then be required only in the primary test of the capacity of such special measures.[b]

B.P. 51, d. 15-1-73. [b] B.P. 194, Sett., d. 11-8-96.
[a] B.P. 74, Sett., d. 24-4-96.

SECTION (iv).—TESTING OF LINEAL MEASURES.

11. *Application of standard.*—Certified copies of the standard yard measures have been supplied under the Measures of Length Act (II of 1889,

* Vol. II, page 675.

India) to each district in which stamping operations are carried on. Only those measures of length which agree with this standard should be stamped.

SECTION (v).—PROCESS OF STAMPING.

12. *Impressions to be stamped.*—Weights and measures should be stamped with the following set of impressions :—

(1) The crown.

(2) The denomination of the weight or measure in an abbreviated form in the local vernacular (*e.g.*, M.M. for type Madras measure, S.M. for type seer measure, T. for tola, P. for palam, S. for seer, V. for viss, M. for maund).

(3) The initial letter or letters of the district where the number of stamping parties does not exceed one, and where the number of parties is more than one, the number of the party (I, II, III as the case may be) in addition. The initial letters to be adopted for each district are shown in Appendix XI*.

(4) The year of stamping.

G.O. 1003, d. 2-4-12; G.O. 1712, d. 8-6-12.

13. *Directions for stamping.*—The following are the directions for conducting the actual process of stamping weights and measures :—

(1) The large brass weights should be stamped on the top, close to the handle on either side; the smaller weights on any part (the handles excepted) having sufficient even surface to receive the impression equally. Flat weights should be marked either on the top or underneath.

(2) Measures of iron, or other metal, should be stamped below the rim, to effect which it will be necessary to introduce the beak of an anvil, or beak iron, into the vessel (held horizontally for the purpose); the part to be marked should be held closely and firmly down on the beak by one person, whilst another applies the die on the upper surface, and a third party strikes steadily with a sledge, or heavy-hammer, until the required impression has been produced.

(3) Measures may also be marked on the bottom by being inverted on an iron stake with flat top somewhat larger than the die.

(4) In applying the large die, whether on brass or on iron, the sledge hammer must be used; for the small die the heavy hand-hammer will be sufficient.

(5) The operation will be best performed by a smith, hammerman, and bellows-boy; but where there is an arsenal in the vicinity within a moderate distance, the weights and measures should be sent there to be marked.

(6) For weights or measures of irregular shapes in use by bazaarmen and Indian merchants, no uniform system can be laid down; but, as a general rule, they should be marked on a part on which the die can be applied equally.

(7) If there is a joining at the side of a measure, an impression should be made across it.

B.P. d. 3-7-51 (M., Vol. II, p. 28 of 1851).
G.O. 1003, d. 2-4-12; G.O. 1712, d. 8-6-12.

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* Vol. II, page 688.

SECTION (vi).—SUPERVISION AND REPORT.

14. *Supervision.*—The work of testing and stamping should be done invariably under proper official supervision. Collectors and Divisional-officers should inspect each party of stamping establishments as often as possible, and ascertain whether the men understand their work, and whether they levy any unauthorized fees from the merchants. They should also note their remarks in an inspection book.

15. *Annual report.*—An annual return of stamping operations should be submitted by Collectors to the Board in the prescribed form on or before the 1st May of each year.

B.P. 78, Sett., d. 18-5-87.

SECTION (vii).—CONVERSION TABLES.

16. *Conversion tables.*—(i) As all price lists for publication must be prepared in terms of the seer of 80 tolas weight, tables have from time to time been framed for the conversion of the local measures in use throughout the Presidency into such seers. The latest table relating to the food-grains for which prices are recorded is given in columns 7—17 of the statement in Appendix X.*

(ii) The first column of the statement referred to shows the names of the stations from which returns are received; the second column shows the name of the standard measure in use in different localities formed of groups of stations; the third column shows in what way each standard measure is used, that is to say, whether it is used struck or fully heaped. Column 4 gives the capacity of the standard measures in fluid ounces either as ascertained after actual test or calculated from the figures in columns 5 and 6 with the help of the tables given in Appendices XII † and XIII.‡ Column 5 gives the diameter fixed for the measure recognized as the standard at each station. Column 6 gives the normal total contents, as far as they can be ascertained, of the selected standard measures, used according to local custom; the contents being expressed in tolas weight of second-sort rice, otherwise called average rice. In arriving at the figures contained in column 6, the Board has taken into consideration not only a number of experimental measurements and weighments and the cubic capacity of the standard measures, but also certain data obtained by Mr. Bayley in 1852. Column 7 gives the contents of the standard measures expressed in terms of the seer of 80 tolas for second-sort rice. Columns 8 to 17 give the total contents of these measures in terms of the seer of 80 tolas for nine food-grains other than rice.

(iii) The process of calculating the figures in column 4 of the conversion table as mentioned above is as follows: deduct from the weight shown in column 6, the weight of the heap of rice given in Appendix XII † as being supported by the diameter shown in column 5. This will give the struck contents in average rice. Then applying to the result the equivalent of volume to the weight of rice given in Appendix XIII,‡ the capacity of the standard measure in fluid ounces is determined. The above process should be reversed for calculating the rice contents of measures from their fluid contents.

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* Vol. II, page 675. † Vol. II, page 691. ‡ Vol. II, page 689.

(iv) The weight of the struck contents for any food-grain other than rice will be the number of fluid ounces in column 4 of the conversion table multiplied by the ratio of volume to weight for that food-grain as given in Appendix XIII.* Add to this the weight of the heap for the particular diameter and food-grain as given in Appendix XII † and the weight of the total contents for that food-grain is obtained. Dividing the result by 80, the figures are reduced to terms of the Government seer.

(v) A table is given in Appendix XIV ‡ for converting Indian maunds of $82\frac{2}{7}$ lb. into tons and *vice versâ.*

205. Impounded cattle—*Minimum period of detention in pounds.*—The provisions of the law requiring that unclaimed cattle should be kept in the pound for at least fourteen days before they are sold, must be complied with even where the value of the animals is not sufficient to cover the cost of their keep for that period.

B.P. 5569, d. 30-7-69.

2. *Adjustment of excess feeding charges.*—Excess feeding charges recovered on account of impounded cattle should be shown in the accounts under the head of 'deposits,' and should be credited to the head 'XVII—Police' if they remain unclaimed for three months.

B.P. 38, d. 31-1-93.

3. *Owners not to feed impounded cattle.*—[a] Owners of cattle should not be permitted to feed them while under detention in a pound, as the duty is imposed on the pound-keeper under section 9, Act I of 1871.[a] Owners of cattle attacked by a contagious or infectious disease may, however, be permitted under section 9 of Madras Act II of 1866, to supply food and medicines to the animals during the period of their detention in hospital-pounds.

[a] B.P. 32, d. 20-1-94.

4. *Commission to pound-keepers.*—Pound-keepers are entitled to commission on all fines imposed on impounded cattle, whether paid direct by the owners of the cattle, or realized out of their sale-proceeds.

B.P. 32, d. 20-1-94.

206. Government translators.—Collectors who require the assistance of Translators to Government in translating official documents should apply for such assistance to the Government through the Board.

G.O. 1423, Pub., d. 30-12-72.

207. Reports on Draft Acts.—Collectors should invariably peruse Bills of the Legislature published in the *Fort St. George Gazette.* If they desire to make any observations, they should submit their remarks to the Board within two weeks from the date of publication.

B.P. d. 23-10-54 (M., Vol. II, p. 91 of 1854).

208. Treatment of persons apparently drowned.—Collectors should make known in their districts, the substance of the pamphlet entitled "Instructions for the treatment of persons apparently drowned," which have been translated into the several vernaculars and issued for distribution in the

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* Vol. II, page 691. † Vol. II, page 689. ‡ Vol. II, page 692.

mufassal. The instructions should be occasionally republished in the vernacular in the village sheet of the District Gazette.

B.P. 1711, d. 7-7-74.

209. Occurrence of floods.—Damage, which might be prevented by timely notice being given, is often occasioned by unusual floods in large rivers. Whenever such floods occur in a district the Collector should forthwith telegraph the fact to the Collectors of any districts lower down the stream which are likely to be affected by the floods.

B.P. 164, d. 20-1-83.

210. Wandering gangs of Asiatic foreigners.—Members of wandering gangs of Asiatic foreigners such as Iranis, Mekranis, Baluchis, Kabulis, Heratees, Afghans, Cashmiris, etc., should on no account be granted safe conduct passes or certificates by any Government officer.

G.O. 2088, d. 12-7-12.

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Number of the slip.		Date of the slip.	Standing Order corrected.		Remarks. (Note here subsequent cancellation of slip, if any.)
Year.	Number.		Order.	Paragraph and sub-paragraph.	